

NASSAU COUNTY VALUE ADJUSTMENT BOARD - 2023
JAMES S. PAGE GOVERNMENTAL COMPLEX
96135 NASSAU PLACE, YULEE, FLORIDA
COMMISSION CHAMBERS

AGENDA

May 6, 2024, 2:00 P.M.

1. Call to Order
2. Roll Call. Introduce new members.
3. Approve minutes of the VAB meeting held August 14, 2023.
4. Public comment.
5. Review Special Magistrate recommendations:
 - A. Review the Uniform Rules of Procedure as they relate to the final certification.
 - B. Review compliance with the Certificate of the VAB (FS 193.122).
 - C. Ex-parte disclosures.
 - D. Consent Agenda: Consider the following Special Magistrate recommendations without further hearing (FS 194.035): Evidence is available via <https://www.nassauclerk.com/bocc-services/>

2023-015 - TAU South LLC
2023-016 - The Grand Pooh-Bah LLC
2023-018 - Autozone Stores Inc.
2023-019 - Exchange Right Net Leased
2023-026 - Dennis and Kim Easter
2023-027 - Pierre Panos
2023-041 - Grow Investments LLC
2023-048 - Margaret Williams
2023-068 - Marsh Cove Somerset
2023-079 - Bruce Barbara/Joan Gallagher
2023-084 - David Cawley Jr.
2023-098 - Walter and Marie Mormelo
6. Approve for publication and distribution DR 529, Tax Impact Notice, and authorize the Chair to sign DR 488, Certification of the Value Adjustment Board for 2023, upon final review by the VAB attorney.
7. Review Special Magistrate evaluations for 2023.
8. VAB Attorney comments.
 - a. Discuss new legislation that may affect the VAB and proposed DOR rule changes.
 - b. Discuss the preparation of the Organizational Meeting for 2024. (Consider July 22, 2024, at 4:00 p.m.)
 - c. Schedule the VAB Organizational meeting for July 22, 2024, at 4:00 p.m.

d. Special Magistrates for 2024.

e. Discuss the increase to the VAB Attorney Hourly Rate.

9. Property Appraiser comments.

10. Any other business to come before the Board.

11. Adjourn the Value Adjustment Board for 2023.

**VALUE ADJUSTMENT
BOARD FINAL MEETING
FOR TAX YEAR
2023**

DRAFT MINUTES
from
August 13, 2023

**NASSAU COUNTY VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
August 14, 2023, 4:00 p.m.**

A noticed meeting of the Nassau County Value Adjustment Board was held this 14th day of August 2023 in the Commission Chambers, James S. Page Governmental Complex, Yulee, Florida. Present were Chair Klynt A. Farmer (County Commissioner District 5), Board Member Jeff Gray (County Commissioner District 3), Board Member Gail Cook (School Board District 2), Board Member Ken Manning (Citizen Member), and Nick Deonas (School Board Citizen Appointee).

Also in attendance were Michael Hickox, Property Appraiser; Kevin Lilly, Chief Deputy to the Property Appraiser; Kim Burnsed, Residential Assessment Administrator; Teresa Prince, Value Adjustment Board (VAB) Attorney; and Heather Nazworth, and Abigail Martini, Deputy Clerks.

Chair Farmer called the meeting to order at 4:02 p.m.

Therefore, it was moved by Board Member Gray, seconded by Board Member Deonas, and unanimously carried to accept the Fifth Amendment to the agreement with the Law Firm of Tomasetti and Prince for the position of VAB Attorney from August 1, 2023, to July 31, 2024.

Attorney Prince provided an overview of the organizational meeting process, noting that the VAB may hold additional meetings to address administrative matters such as appointing legal counsel and Special Magistrates. She explained that the organizational meeting must meet 12 criteria before petition hearings.

Chair Farmer reviewed the DOR Uniform Policies and Procedures. Attorney Prince discussed the VAB Resolution setting petition filing fees.

It was moved by Board Member Cook, seconded by Board Member Deonas, and unanimously carried to approve VAB Resolution 2023-143, setting the VAB petition filing fees.

It was moved by Board Member Deonas, seconded by Board Member Cook, and unanimously carried to approve the minutes from the final VAB meeting held on April 10, 2023.

Chair Farmer reviewed the DOR Uniform Policies and Procedures. Attorney Prince reviewed the administrative procedures for filing a petition, including *Florida Statutes* and information regarding the Sunshine Law. She informed the public that all VAB information is located on the Clerk's website.

It was moved by Board Member Cook, seconded by Board Member Deonas, and unanimously carried to approve VAB Resolution 2023-143, setting the VAB petition filing fees.

Regarding the consent items listed under item nine, it was moved by Board Member Gray, seconded by Board Member Cook, and unanimously carried to authorize the VAB Attorney to make Good Cause determinations for late filings, granting or denying requests to reschedule based on Good Cause and authorize the Chair to sign any and all documents upon review by the VAB Attorney.

Next, Attorney Prince reviewed the tentative hearing schedule for Special Magistrates to hear petitions and make recommendations to the Board. She also confirmed that hearings would be located at the Robert M. Foster Judicial Complex in Yulee, Florida.

Chair Farmer addressed the Florida Statute regarding local administrative procedures and forms, which states, *Pursuant to 12D-9-013(1)(h), Approve the use of local administrative procedures and forms to assist staff in performing due diligence. They are ministerial in nature and found not inconsistent with governing statutes, case law, AGOs, or DOR rules.* Attorney Prince explained there were no changes except for the forms that carry over.

It was moved by Board Member Deonas, seconded by Board Member Gray, and unanimously carried to approve local administrative procedures and forms.

Attorney Prince discussed an increase in the travel time and hourly rate, stating the increase did not happen due to not being advertised. She reviewed the Special Magistrate applications received for the Appraiser Special Magistrate positions. She advised that each applicant is qualified, including experience serving as a Special Magistrate. Also, they have all accepted the fee schedule, and she recommended appointing Pamela Andrea and Adrian Gonzalez Jr. as the Appraiser Special Magistrates.

It was moved by Board Member Gray, seconded by Board Member Deonas, and unanimously carried to appoint Pamela Andrea and Adrian Gonzalez as the Appraiser Special Magistrates for the 2023 VAB cycle.

Attorney Prince reviewed the application received for the Attorney Special Magistrate position. She advised that Joseph Haynes Davis applied, and he served previously. She stated that the applicant is qualified and accepts the fee schedule. She recommended Joseph Haynes Davis for the Attorney Special Magistrate position.

It was moved by Board Member Cook, seconded by Board Member Deonas, and unanimously carried to appoint Joseph Haynes Davis as the Attorney Special Magistrate for the 2023 VAB cycle.

Attorney Prince advised that the Special Magistrates will complete a training course and attend an orientation session prior to the first petition hearing. Next, she discussed general information regarding Florida's property tax system, explaining the taxpayer's rights. Attorney Prince discussed the compliance process.

The Deputy Clerk provided the expenditure report for July 2022 through June 2023 and the projected 2023-2024 budget expenses, confirming no significant changes from the previous year.

It was moved by Board Member Cook, seconded by Board Member Deonas, and unanimously carried to accept the expenditures for 2022-2023 and the proposed 2023-2024 budget.

There was no public input.

Board Member Cook informed the Deputy Clerk of the alternate appointee for the School Board. Attorney Prince advised that she intends to request an increase in the next VAB cycle.

There being no further business to discuss, the Value Adjustment Board Organizational Meeting adjourned at 4:27 p.m.

**DOR UNIFORM RULES
OF PROCEDURES
(12D-9.037)**

12D-9.037 Certification of Assessment Rolls.

(1)(a) When the tax rolls have been extended pursuant to Section 197.323, F.S., the initial certification of the value adjustment board shall be made on Form DR-488P. Form DR-488P is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(b) After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved pursuant to Section 193.1142, F.S. The certification shall be on the form prescribed by the department referenced in subsection (2) of this rule. A sufficient number of copies of the board's certification shall be delivered to the property appraiser who shall attach the same to each copy of each assessment roll prepared by the property appraiser.

(2) The form shall include a certification signed by the board chair, on behalf of the entire board, on Form DR-488, adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C., designated for this purpose, that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The prehearing checklist pursuant to Rule 12D-9.014, F.A.C., was followed and all necessary actions reported by the board clerk were taken to comply with Rule 12D-9.014, F.A.C.;

(b) The qualifications of special magistrates were verified, including whether special magistrates completed the department's training;

(c) The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates;

(d) All petitions considered were either timely filed, or good cause was found for late filing after proper review by the board or its designee;

(e) All board meetings were duly noticed pursuant to Section 286.011, F.S., and were held in accordance with law;

(f) No ex parte communications were considered unless all parties were notified and allowed to rebut;

(g) All petitions were reviewed and considered as required by law unless withdrawn or settled as defined in this rule chapter;

(h) All decisions contain required findings of fact and conclusions of law in compliance with Chapter 194, F.S., and this rule chapter;

(i) The board allowed opportunity for public comment at the meeting at which special magistrate recommended decisions were considered and adopted;

(j) All board members and the board's legal counsel have read this certification and a copy of the statement in subsection (1) is attached; and,

(k) All complaints of noncompliance with Part I, Chapter 194, F.S., or this rule chapter called to the board's attention have been appropriately addressed to conform with the provisions of Part I, Chapter 194, F.S., and this rule chapter.

(3) The board shall provide a signed original of the certification required under this rule section to the department before publication of the notice of the findings and results of the board required by Section 194.037, F.S. See Form DR-529, Notice Tax Impact of Value Adjustment Board.

(4) Copies of the forms incorporated in Section 12D-16.002, F.A.C., may be obtained at the Department's Internet site: <http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 195.022, 195.084, 213.05 FS. History—New 3-30-10.

**CERTIFICATION OF VAB
AND PAO
(F .S. CHAPTER 193.122)**

Select Year:

The 2023 Florida Statutes (including Special Session C)

[Title XIV](#)
TAXATION AND
FINANCE

[Chapter 194](#)
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY
TAXES

[View Entire
Chapter](#)

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(1)(a) A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount under s. [197.162](#), before the taxes become delinquent pursuant to s. [197.333](#).

(b)1. A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under s. [197.162](#), before the taxes become delinquent pursuant to s. [197.333](#).

2. If the value adjustment board determines that the amount of the tax that the taxpayer has admitted to be owing pursuant to this paragraph is grossly disproportionate to the amount of the tax found to be due and that the taxpayer's admission was not made in good faith, the tax collector must collect a penalty at the rate of 10 percent of the deficiency per year from the date the taxes became delinquent pursuant to s. [197.333](#).

(c) The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required by this subsection. The clerk, upon issuance of the decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. [197.333](#) until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. [197.333](#) until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. [197.322](#). For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

(3) This section does not apply to petitions for ad valorem tax deferrals pursuant to chapter 197.

History.—s. 1, ch. 2011-181; s. 9, ch. 2016-128.

**SPECIAL MAGISTRATE'S
RECOMMENDATION
PETITION 2023-015
TAU SOUTH LLC**

Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-015	Parcel ID 08-3N-24-2380-0005-0040
Petitioner name <u>TAU South LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>551609 US Hwy 1, Hilliard, FL</u>

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$1,383,080	\$1,383,080	\$1,383,080
2. Assessed or classified use value,* if applicable	\$961,087	\$961,087	\$961,087
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$961,087	\$961,087	\$961,087
<small>*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)</small>			

Reason for Petition

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

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

Findings of Fact

The subject property is a free-standing Dollar General Store building located at 551609 US Highway 1, Hilliard, FL. This building has an effective area of 9,230 SF and a leasable area of 9,100 SF on a 48,352 SF site. It was built in 2010 and has a land to building (L/B) ratio of 5.24:1.

PAO provided CoStar info , aerial maps, photos, and property records cards. Income, Cost and Sales analysis was provided.

PAO provided a rent Pro Forma analysis using a NNN rental rate of \$14.00/SF, with V & C @ 5%, expenses @ 6% of EGI. They applied an OAR of 7.6471%, and arrived at an overall value via income, inc. COS, of \$163.48/SF, the AV is the same. Backup market data was provided with rental rates used from East/Central Florida to NE Florida.

PAO also provided 8 market transactions, which transpired from September 2020 to October 2022. These free-standing store bldg. sales were from St. Augustine to Yulee. The buildings contain sizes ranging from of 6,500 to 15,335 SF. The land to building ratios were from 3.66 to 44.46:1 and the subject is at 5.24:1. They were built in 1947 and 2019, respectively. The sales indicated a \$/SF range from \$163 to \$692/SF. 6 Land sales were also provided all on US Highway 1. These sales occurred from December 2021 to December 2022 and containing from 40,946 SF to 40,950 SF. This indicates a range from \$3.84 to \$4.67/SF, inc. COS adjustment. Land AV=\$3.00/SF. PAO relies on the income approach.


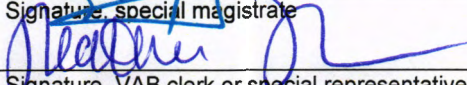
The PET provided Income and Sales analysis. A Pro Forma provided has a NNN rate at \$11/SF, V & C of 5% and expenses @ 10% of EGI. They applied a loaded OAR of 6.5% and arrived at overall value via income of \$123/SF which includes a reduction for COS. Dollar Store contract rents from Northeast Florida were provided with buildings constructed from 1984 to 2018, ranging from \$8.58 to \$13.73/SF with the mean at \$11.45/SF. It appears that the subject's rental rate in was at \$13.19/SF. Other rental comps from the northeast portion of Florida as well as other back up data was provided.

PET also provided a Sales Analysis. 13 free standing building sales were provided from Nassau, Duval and Baker counties. These sales transpired from January 2021 to January 2022. These sales contain from 5,180 to 16,586 SF. They were built from 1980 to 2011. The land to building ratios were from 2.7 to 17.6:1. They indicate a \$/SF from \$73.36 to \$162.04/SF, after adjustments for COS, with a mean at \$117/SF. SM concludes that in this case, there is insufficient evidence to support a reduction since the PET's rents appear to be lower than previously established contract rents.
 Denied by Special Magistrate at Hearing & after Tax Roll..

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

 Signature, special magistrate	G. Adrian Gonzalez, Jr. Print name	4-9-24 Date
 Signature, VAB clerk or special representative	Heather Nazworth Print name	4-10-24 Date
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM. Address _____ If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com		

Final Decision of the Value Adjustment Board

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

PETITION
PETITION 2023-015
TAU SOUTH LLC



**PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING**
Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 2

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

John A. Crawford - VAB Petition
RCVD SEP 8 2 30 PM '23

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	2023-015	County Nassau	Tax year 2023 Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	TAU SOUTH LLC	Representative	Property Tax Alliance Group
Mailing address for notices	1640 W. Oakland Park Blvd. Suite: 402 Fort Lauderdale FL, 33311	Parcel ID and physical address or TPP account #	08-3N-24-2380-0005-0040 551609 US Hwy 1
Phone	(954) 202-9696	Email	admin@taxflorida.com
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res.1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, Commercial or nonprofit			
<input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res.5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> 30 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. - 8/31/2023 thru 8/31/2023			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

John A. Crawford - VAB Petition
RCVD SEP 8 2 30 PM '23

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-016 THE
GRAND POOH BAH LLC**

Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-016	Parcel ID 10-1N-25-0000-0012-0010
Petitioner name <u>The Grand Pooh Bah LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>540560 US Hwy 1, Callahan, FL</u>

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$1,320,522	\$1,320,522	\$1,320,522
2. Assessed or classified use value,* if applicable	\$946,240	\$946,240	\$946,240
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$946,240	\$946,240	\$946,240

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

Reason for Petition

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

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

Findings of Fact

The subject property is a free-standing Dollar General Store building located at 54056 US Highway 1, Callahan, FL. This building has an effective area of 9,260 SF and a leasable area of 9,100 SF on a 119,790 SF site. It was built in 2017 and has a land to building (L/B) ratio of 12.94:1.

PAO provided CoStar info , aerial maps, photos, and property records cards. Income, Cost and Sales analysis was provided.

PAO provided a rent Pro Forma analysis using a NNN rental rate of \$12.50/SF, with V & C @ 5%, expenses @ 6% of EGI. They applied an OAR of 7.6471%, and arrived at an overall value via income, inc. COS, of \$145.97/SF, the AV is the same. Backup market data was provided with rental rates used from East/Central Florida to NE Florida.

PAO also provided 8 market transactions, which transpired from September 2020 to October 2022. These free-standing store bldg. sales were from St. Augustine to Yulee. The buildings contain sizes ranging from of 6,500 to 15,335 SF. The land to building ratios were from 3.66 to 44.46:1 and the subject is at 5.24:1. They were built in 1947 and 2019, respectively. The sales indicated a \$/SF range from \$163 to \$692/SF. 6 Land sales were also provided all on US Highway 1. These sales occurred from September 2021 to December 2022 and containing from 40,946 SF to 322,380 SF. This indicates a range from \$1.79 to \$3.84/SF, inc. COS adjustment. Land AV=\$1.00/SF. PAO relies on the income approach.

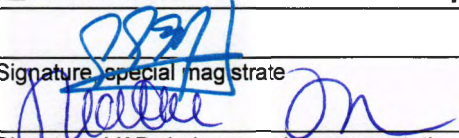
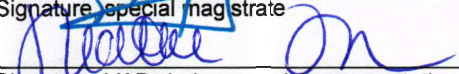
The PET provided Income and Sales analysis. A Pro Forma provided has a NNN rate at \$10/SF, V & C of 5% and expenses @ 10% of EGI. They applied a loaded OAR of 6.5% and arrived at overall value via income of \$112/SF which includes a reduction for COS. Dollar Store contract rents from Northeast Florida were provided with buildings constructed from 1984 to 2018, ranging from \$8.58 to \$13.73/SF with the mean at \$11.45/SF. It appears that the subject's rental rate was at \$9.97/SF from other Agenda 2023-015 heard the same day. Other rental comps from the northeast portion of Florida as well as other back up data was provided.

PET also provided a Sales Analysis. 10 free standing building sales were provided from Nassau, Duval and Baker counties. These sales transpired from January 2021 to January 2022. These sales contain from 5,180 to 16,586 SF. They were built from 1980 to 2011. The land to building ratios were from 2.7 to 17.6:1. They indicate a \$/SF from \$73.36 to \$143.04/SF, after adjustments for COS, with a mean at \$112/SF. SM concludes that in this case, there is insufficient evidence to support a reduction since the PET's rents appear to be lower than previously established contract rents.
 Denied by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

Signature, special magistrate	G. Adrian Gonzalez, Jr.	4-9-24
	Print name	Date
Signature, VAB clerk or special representative	Heather Nazworth	4-10-24
	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com		

Final Decision of the Value Adjustment Board

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

PETITION
PETITION 2023-016
THE GRAND
POOOH BAH LLC

3 In A. Crawford - VAB Petition
REQDSEPS123PM21:54



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 2

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	2023-016	County Nassau	Tax year 2023
Date received			
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	THE GRAND POOH-BAH LLC	Representative	Property Tax Alliance Group
Mailing address for notices	1640 W. Oakland Park Blvd. Suite: 402 Fort Lauderdale FL, 33311	Parcel ID and physical address or TPP account #	10-1N-25-0000-0012-0010 540560 US Hwy 1
Phone	(954) 202-9696	Email	admin@taxflorida.com
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, Commercial or nonprofit			
<input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> 30 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. - 8/31/2023 thru 8/31/2023			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-018
AUTOZONE
STORES INC**

Evidence is provided separately due to size



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

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-018	Parcel ID 37-2N-27-0000-0001-0320
Petitioner name <u>Autozone Stores Inc.</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>463704 SR 200 Yulee, FL 32097</u>

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	\$1,503,639	\$1,503,639	\$1,503,639
2. Assessed or classified use value,* if applicable	\$1,046,713	\$1,046,713	\$1,046,713
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$1,046,713	\$1,046,713	\$1,046,713

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

Reason for Petition

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

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

Findings of Fact

The subject property is a free-standing AutoZone building located at 463704 SR 200, Yulee, FL. This building has an effective area of 6,795 SF and a leasable area of 6,795 SF on a 39,639 SF site. It was built in 2012 and has a land to building (L/B) ratio of 12.94:1.

PAO provided CoStar info , aerial maps, photos, and property records cards. Income, Cost and Sales analysis was provided.

PAO provided a Pro Forma analysis using a NNN rental rate of \$21.00/SF, with V & C @ 5%, expenses @ 6% of EGI. They applied an OAR of 7.6471%, and arrived at an overall value via income, inc. COS, of \$145.97/SF, the AV is the same. Backup market data was provided with rental rates used from East/Central Florida to NE Florida.

PAO also provided 8 market transactions, which transpired from September 2020 to October 2022. These free-standing store bldg. sales were from St. Augustine to Yulee. The buildings contain sizes ranging from of 6,500 to 15,335 SF. The land to building ratios were from 3.66 to 44.46:1 and the subject is at 5.24:1. They were built in 1947 and 2019, respectively. The sales indicated a \$/SF range from \$163 to \$692/SF. 6 Land sales were also provided. These sales occurred from September 2021 to July 2023 and containing from 39,204 SF to 211,266 SF. This indicates a range from \$9.34 to \$20.60/SF, inc. COS adjustment. Land AV=\$10.00/SF. PAO relies on the income approach.

The PET provided Income and Sales analysis. A Pro Forma provided has a NNN rate at \$14/SF, V & C of 5% and expenses @ 10% of EGI. They applied a loaded OAR of 6.5% and arrived at overall value via income of \$157/SF which includes a reduction for COS. Six rental rates from Northeast Florida were provided with buildings containing from 10,260 to 19,456 SF, having rents ranging from \$9.00 to \$16/SF. Other back up data was provided.

PET also provided a Sales Analysis. 6 free standing building sales were provided from Nassau, Duval and Baker counties. These sales transpired from January to December 2022. These sales range from 5,180 to

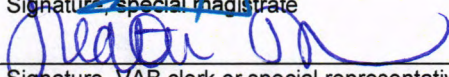
17,306 SF of area. They were built from 1980 to 2011. The land to building ratios were from 2.7 to 17.6:1. They indicate a \$/SF from \$110.76 to \$143.04/SF, after adjustments for COS, with a mean at \$127/SF. SM concludes that in this case, there is insufficient evidence to support a reduction since the PET's rents appear to be lower than previously established contract rents. Denied by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

	G. Adrian Gonzalez, Jr.	4-9-24
Signature, special magistrate	Print name	Date

	Heather Nazworth	4-10-24
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.
 Address _____

If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision

Signature, VAB clerk or representative	Print name	Date mailed to parties

**PETITION
PETITION 2023-018
AUTOZONE STORES INC.**



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 2

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	2023-018	County Nassau	Tax year 2023 Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	AUTOZONE STORES INC	Representative	Property Tax Alliance Group
Mailing address for notices	1640 W. Oakland Park Blvd. Suite: 402 Fort Lauderdale FL, 33311	Parcel ID and physical address or TPP account #	37-2N-27-0000-0001-0320 463704 SR 200
Phone	(954) 202-9696	Email	admin@taxflorida.com
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res.1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic,Commercial or nonprofit			
<input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res.5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> vacant lots and acreage <input type="checkbox"/> Business machinery,equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> 30 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. - 8/31/2023 thru 8/31/2023			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-019 EXCHANGE
RIGHT NET LEASED**

Evidence is provided separately due to size



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

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-019	Parcel ID 51-3N-27-4840-0006-0000
Petitioner name <u>Exchange Right Net Leased</u> The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$4,859,701	\$4,859,701	\$4,650,000
2. Assessed or classified use value,* if applicable	\$4,859,701	\$4,859,701	\$4,650,000
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$4,859,701	\$4,859,701	\$4,650,000

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

Reason for Petition

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

Reasons for Decision

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

Findings of Fact

The subject property is a free-standing Tractor Supply Store building located at 463184 SR 200, Yulee, FL. This building has an effective area of 18,825 and a leasable area of 18,750 SF on a 199,504 SF site. It was built in 2019 and has a land to building (L/B) ratio of 10.62:1. PAO provided CoStar & Marshall Valuation info , aerial maps, photos, mortgage instrument from 2019 and property records cards. Income, Cost and Sales analysis was provided. PAO provided a rent Pro Forma analysis using a NNN rental rate of \$22.75/SF, with V & C @ 5%, expenses @ 8% of EGI. They applied an OAR of 7.6471%, and arrived at an overall value via income, inc. COS, of \$259.74/SF, the AV is the same. Backup market data was provided with rental rates used from Central Florida and Jacksonville. PAO also provided 4 market transactions, which transpired from August 2020 to September 2022. These free-standing bldg. sales were Jacksonville and Largo Florida. The buildings contain sizes ranging from of 11,044 to 16,436 SF. The land to building ratios were from 3.66 to 8.34:1, the mean is at 4.25:1 and the subject is at 10.64:1. They were built in 1961 and 2020, respectively. The sales indicated a \$/SF range from \$314 to \$388/SF. 6 Land sales were also provided. These sales occurred from September 2021 to July 2023 and containing from 39,204 SF to 211,266 SF. This indicates a range from \$9.34 to \$20.60/SF, inc. COS adjustment. Land AV=\$12.00/SF. Historical acquisition cost brought to present value was presented but the PAO relies on the income approach. The PET provided Income and Sales analysis. A Pro Forma provided has a NNN rate at \$16/SF, V & C of 5% and expenses @ 10% of EGI. They applied a loaded OAR of 6.5% and arrived at overall value via income of \$179/SF which includes a reduction for COS. Older Tractor Supply Store contract rents from Northeast Florida were provided with 3 buildings constructed from 2019 to 2021, ranging from \$14.50 to \$18.43/SF-the subject's rental rate in 2019 was at \$15.63/SF. Other rental comps from the northeast portion of Florida as well as other back up data was provided.

PET also provided a Sales Analysis. 5 free standing building sales were provided. These sales transpired from May 2021 to August 2022. These sales contain from 8,110 to 15,267 SF. They were built from 1954 to 2019. The land to building ratios were from 3.28 to 8.59:1. They indicate a \$/SF from \$100.80 to \$227.63/SF, after adjustments for COS, with a mean at \$181/SF.

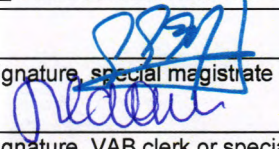
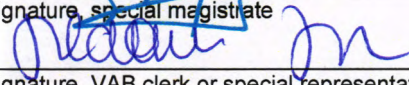
SM concludes in reliance on the PAO's income approach methodology but reduces PAO's rental slightly to \$20/SF. This results in a reduction to \$248/SF or \$4,650,000.

Granted by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. If the presumption of correctness is not lost, the Petitioner shall have the burden of proving by clear and convincing evidence that the appraiser's assessment is in excess of just value. Petitioner proved by clear and convincing evidence that the Property Appraiser's assessment is in excess of just value; therefore, the appraisal should be reduced.

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

Signature, special magistrate 	Print name G. Adrian Gonzalez, Jr.	Date 4-9-24
Signature, VAB clerk or special representative 	Print name Heather Nazworth	Date 4-10-24
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM. Address _____		
If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com		

Final Decision of the Value Adjustment Board

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

PETITION

PETITION 2023-019

EXCHANGE RIGHT NET LEASED



**PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING**
Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 2

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

John A. Crawford - VAB Petition
RCUD09EP8723PW2155

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	2023-019	County Nassau	Tax year 2023 Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	EXCHANGERIGHT NETLEASED	Representative	Property Tax Alliance Group
Mailing address for notices	1640 W. Oakland Park Blvd. Suite: 402 Fort Lauderdale FL, 33311	Parcel ID and physical address or TPP account #	51-3N-27-4840-0006-0000 463184 SR 200
Phone	(954) 202-9696	Email	admin@taxflorida.com
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res.1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic,Commercial or nonprofit			
<input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res.5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> vacant lots and acreage <input type="checkbox"/> Business machinery,equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts,provide the time needed for the entire group.			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. - 8/31/2023 thru 8/31/2023			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-026
DENNIS AND KIM ANN EASTER**

Evidence is provided separately due to size



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

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

The actions below were taken on your petition in Nassau County.
 These actions are a recommendation only, not final. These actions are a final decision of the VAB.
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-026	Parcel ID 00-00-30-0518-0016-0000
Petitioner name <u>Dennis and Kim Ann Easter</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>1244 Harrison Point Trail Fernandina Beach, FL 32034</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	\$1,451,906	\$1,451,906	\$1,451,906
2. Assessed or classified use value,* if applicable	\$1,451,906	\$1,451,906	\$1,451,906
3. Exempt value,* enter "0" if none	\$50,000	\$50,000	\$50,000
4. Taxable value,* required	\$1,401,906	\$1,401,906	\$1,401,906

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

Reason for Petition

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

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

Findings of Fact
The subject is a split level-story single-family home located at 1244 Harrison Point Trail, in the gated Plantation Point Subdivision, Amelia Island. The house is a 4BR/4BA home, with a 2-car garage which was built in 1992. The house contains 3,128 SF of living area and sits on a .33- acre lot having frontage along the Amelia River marsh. The house was purchased in November 7, 2022 for \$1,850,000 or \$591.43/SF. PAO provided a sales analysis, time trend analysis, aerial maps, photos, and property records cards. Five improved sales (including sale of the subject) were provided by the PAO having marsh/river frontage for direct comparison. Four are within the same subdivision and one to the north. These sales transpired from August 2022 to March 2023. They range in size from 1,846 to 3,476 SF, three were 3BR homes and two were 4BR. These were built from 1986 to 2001. The sale prices range from \$1,100,000 to \$2,700,000 or \$608 to \$776.75/SF. The mean sales price is \$1,675,700 with the median at \$1,503,500 and after adjustments for age/condition, size, garage, pool and time, the mean is \$1,69,820 with the median at \$1,670,500. After adjusting for COS, the mean is \$1,334,347 with the median at \$1,419,925 and the \$/SF is \$470.35 for the mean and \$514.84 for the median. The subject's Market Value is \$1,401,906 or is \$464.16/SF of living area. The taxable value is the same minus the HEX deduction of \$50,000.
PET provided appraisal for statistical references for 23 within the neighborhood and 6 within the subdivision. Petitioner data in regard to the bldg. per SF value indicated that the subject's bldg. calculated value at \$303/SF was much higher than the average at \$212/SF. The SM understands this but the sizes of the properties vary from 1846 SF to 3,476 SF. However, from an appraisal standpoint the best indicator of value is the sale of the subject. In this regard, the subject is AV is 78% below what the property sold for 2 mos. prior the value date.
Considering all evidence provided by both PAO and Petitioner, it is the SM's opinion that there is there insufficient data to support a reduction.
Denied by Special Magistrate at Hearing & after-Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

Signature, special magistrate	G. Adrian Gonzalez, Jr.	4-9-24
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	Heather Nazworth	4-10-24
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Signature, VAB clerk or special representative _____ Print name _____ Date _____
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.
Address _____

If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com

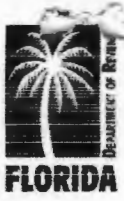
Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board	Print name	Date of decision
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Signature, VAB clerk or representative	Print name	Date mailed to parties
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**PETITION
PETITION 2023-026
DENNIS AND KIM ANN EASTER**

John A. Crawford - VAB Petition
RCUDSEPT723PM11:10



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2023-00026 County Nassau Tax year 2023 Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Easter Dennis & Kim Ann		Representative	
Mailing address for notices 1244 Harrison Point Trail Fernandina Beach, FL 32034		Parcel ID and physical address or TPP account # 00-00-30-0518-0016-0000 1244 Harrison Point Trail Fernandina Beach, FL 32034	
Phone 316-250-1755		Email denniseaster@hotmail.com	

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.

I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

<input checked="" type="checkbox"/> Real property value	<input type="checkbox"/> Denial of exemption Select or enter type:
<input type="checkbox"/> Denial of classification	
<input type="checkbox"/> Parent/grandparent reduction	<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
<input type="checkbox"/> Property was not substantially complete on January 1	
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s. 193.052. (s.194.034, F.S.))	<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
<input type="checkbox"/> Refund of taxes for catastrophic event	

Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

John A. Crawford - VAB Petition
RCU09SEP7:23pm1110

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

[Signature] Dennis Easter 9/4/2023
Signature, taxpayer Print name Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative Print name Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
 - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.
 - I am an uncompensated representative filing this petition AND (check one)
 - the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector. Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative Print name Date

John A. Crawford - UAB Petition
RCVD SEP 7 7:23 PM 110

Taxpayer Name:

Easter, Dennis & Kim Ann

Parcel ID:

00-00-30-0518-0016-0000

Property Address:

1244 Harrison Point Trail
Fernandina Beach, FL 32034

Dates Not Available:

- September 11-22
- October 2-13
- October 18-20
- November 20 – December 8

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-027
PIERRE PANOS**

Evidence is provided separately due to size



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

DR-485XC
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2023-027</u>	Parcel ID <u>00-00-30-0450-0003-0000</u>
Petitioner name <u>Pierre Panos</u>	Property address <u>4358 S. Fletcher Avenue</u> <u>Fernandina Beach, FL 32034</u>
The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$1,888,327	\$1,888,327	\$1,888,327
2. Assessed or classified use value,* if applicable	\$1,888,327	\$1,888,327	\$1,888,327
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$1,888,327	\$1,888,327	\$1,888,327

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

Reason for Petition

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

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

Findings of Fact
PET was a no-show at the hearing and PET did not provide any evidence.

Since no evidence was provided, the presumption of correctness has not been overcome.

Denied by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law
The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to show up and did not furnish any evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

 Signature, special magistrate	<u>G. Adrian Gonzalez, Jr.</u> Print name	<u>4-9-24</u> Date
 Signature, VAB clerk or special representative	<u>Heather Nazworth</u> Print name	<u>4-10-24</u> Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.
Address _____
If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

PETITION
PETITION 2023-027
PIERRE PANOS



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

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

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

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Table with 4 columns: Petition # 2023-00027, County Nassau, Tax year 2023, Date received 09/07/2023

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Table with 3 columns: Taxpayer name PANOS PIERRE, Representative PROPERTY TAX PROFESSIONALS, INC, Mailing address 4521 PGA BLVD 220 PALM BEACH GARDENS, FL 33418, Parcel ID and physical address or TPP account # 00-00-30-0450-0003-0000 / 4358 S FLETCHER AVE, Phone 5616276551, Fax 5616273108, Email SUZY@LOWPROPERTYTAX.COM

The standard way to receive information is by US mail. If possible, I prefer to receive information by [X] email [] fax.

[] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

[] I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property [X] Res. 1-4 units [] Industrial and miscellaneous [] High-water recharge [] Historic, commercial or nonprofit [] Commercial [] Res. 5+ units [] Agricultural or classified use [] Vacant lots and acreage [] Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

- [X] Real property value [] Denial of exemption Select or enter type: _
[] Denial of classification [] Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
[] Parent/grandparent reduction [] Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
[] Property was not substantially complete on January 1
[] Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))

[] Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

[30] Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group

[X] My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

Dates I will not be able to attend:

01/07/2024, 01/08/2024, 01/09/2024, 01/10/2024, 01/11/2024, 01/12/2024, 01/13/2024, 02/04/2024, 02/05/2024, 02/06/2024, 02/07/2024, 02/08/2024, 02/09/2024, 02/10/2024, 02/11/2024, 02/12/2024, 10/29/2023, 10/30/2023, 10/31/2023, 11/01/2023, 11/02/2023, 11/03/2023, 11/04/2023, 11/05/2023, 11/06/2023

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-041
GROW INVESTMENTS**

Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-041	Parcel ID 00-00-30-036A-0004-0000
Petitioner name <u>Grow Investments</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>2137 Sadler Road</u> <u>Fernandina Beach, FL 32034</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$1,357,330	\$1,357,330	\$1,357,330
2. Assessed or classified use value,* if applicable	\$740,808	\$740,808	\$740,808
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$740,808	\$740,808	\$740,808

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

Reason for Petition

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

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

Findings of Fact

The subject property is a mini self-storage facility (Storage on Stadler) located at 2137 Sadler Road, Fernandina Beach. There are three modular metal buildings that have a combined area of 21,445 SF of leasable area on a 57,935 SF site. The site is "flag" shaped. The facility was built in 2004 and has a land to building (L/B) ratio of 2.7:1.

PAO provided a Sales and Income analysis, aerial maps, photos, and property records cards. PAO provided a modified gross Pro Forma analysis using a rental rate of \$1.00/SF, with V & C @ 10%, expenses @ 25% plus 3% for reserves of EGI. They applied an OAR of 10.1733%, and arrived at an overall value via income, inc. COS, of \$71.35/SF, the AV is \$63.29/SF. Backup market data was provided with rental rates used from self-storage data services and appears reasonable.

PAO also provided 7 market transactions, which transpired from November 2021 to May 2023. These mini-storage facilities sales were located in northeast Florida. The buildings contain sizes ranging from of 14,400 to 451,282 SF. The land to building ratios were from 1.53 to 31.34:1, the mean is at 4.25:1 and the subject is at 2.7:1. They were built in 1977 and 2022, respectively. The sales indicated a \$/SF range from \$82 to \$177/SF. 4 Land sales were also provided. These sales occurred from June to September 2022 and containing from 23,866 SF to 112,820 SF, three on Stadler Road. This indicates a range from \$14.22 to \$21.49/SF, inc. COS adjustment. Land AV=\$12.75/SF.

The PET provided comparable assessments comparing land assessments only and verbal discussion. No income information was provided. PET only stated that he could not understand why the property was not assessed like the comp assessment he presented.

In the SM's opinion, the PET did not provide sufficient information to support a reduction.

Denied by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

	G. Adrian Gonzalez, Jr.	4-9-24
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Signature, special magistrate	Print name	Date
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	Heather Nazworth	4-10-24
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Signature, VAB clerk or special representative	Print name	Date
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If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.

Address _____

If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com

Final Decision of the Value Adjustment Board

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Signature, chair, value adjustment board	Print name	Date of decision
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Signature, VAB clerk or representative	Print name	Date mailed to parties
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**PETITION
PETITION 2023-041
GROW INVESTMENTS**



amended
**PETITION TO THE VALUE ADJUSTMENT BOARD
 REQUEST FOR HEARING**
 Section 194.011, Florida Statutes

DR-486
 R. 06/22
 Rule 12D-16.002
 F.A.C.
 Eff. 06/22
 Page 1 of 3

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # <u>2023-00041</u>	County <u>Nassau</u>	Tax year <u>2023</u>	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name <u>Grow Investments I LLC</u>	Representative <u>Joseph L Owens III</u>		
Mailing address for notices <u>2137 Sadler Rd Fernandina Beach FL 32034</u>	Parcel ID and physical address or TPP account # <u>00-00-30-0360 000412137 Sadler Rd</u>		
Phone <u>912 996 5426</u>	Email <u>linatowens@yahoo.com</u>		
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type: _____	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

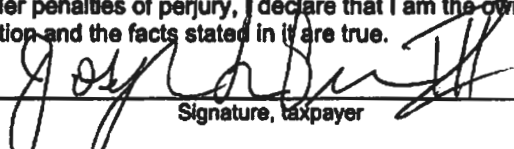
Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

emailed Teresa 11-6-23

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.


Joseph L Owens III
9-8-23
Grow Investments I LLC
11-2-23

 Signature, taxpayer Print name Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

 Signature, representative Print name Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

 Signature, representative Print name Date

Received On: 9/8/2023 9:35:21 AM

Petition

Petition No: 2023-00041

Dates I will not be able to attend:
11/14/2023, 11/16/2023, 11/21/2023



FLORIDA

**PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING**

Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

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

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

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # 2023-00041	County Nassau	Tax year 20 <u>23</u>	Date received 09/08/2023
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name GROW INVESTMENTS LLC		Representative	
Mailing address 401 YACHT CLUB LANE for notices SAINT SIMONS ISLAND, GA 31522		Parcel ID and physical address or TPP account # 00-00-30-036A-0004-0000 / 2137 SADLER RD	
Phone 9129965426	Fax	Email JETLAGSSI@YAHOO.COM	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type: _	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> ³⁰ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

GROW INVESTMENTS LLC

GROW INVESTMENTS LLC

09/08/2023

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
 - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition AND (check one)
 - the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-048
MARGARET S. WILLIAMS**

Evidence is provided separately due to size



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

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB. If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-048	Parcel ID 00-00-31-1800-0079-0071
Petitioner name <u>MARGARET S. WILLIAMS</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>113 N. 10TH ST. FERNANDINA BEA</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	\$248,598	\$248,598	\$248,598
2. Assessed or classified use value,* if applicable	\$248,598	\$248,598	\$248,598
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$248,598	\$248,598	\$248,598

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

Reason for Petition

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

Reasons for Decision

Findings of Fact
10/18/2023
PETITION: 2023-048
PARCEL ID: Parcel Number 00-00-31-1800-0079-0071
PROPERTY LOCATION: 113 N 10TH ST FERNANDINA BEACH 32034
OWNER NAME: MARGARET S. WILLIAMS
PETITIONER: MARGARET S. WILLIAMS / MARGARET MAY WILLIAMS APPEARED (DAUGHTER)
ALL PARTIES WERE SWORN
EVIDENCE EXCHANGE? YES.
No objections to the oath by either party.
No objections to the Property Appraiser Evidence packet #1.
VALUES WERE READ INTO THE RECORD:

MARKET: \$248,598
ASSESSED: \$248,598
TAXABLE: \$248,598

NO HOMESTEAD EXEMPTION

RELEVANT STATUTES
STATUTE: 196.031 Exemption of homesteads.—
(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation.

except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 3 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 3-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

196.015 Permanent residency; factual determination by property appraiser.—Intention to establish a permanent residence in this state is a factual determination to be made, in the first instance, by the property appraiser. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the property appraiser in making his or her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this state:

- (1) A formal declaration of domicile by the applicant recorded in the public records of the county in which the exemption is being sought.
- (2) Evidence of the location where the applicant's dependent children are registered for school.
- (3) The place of employment of the applicant.
- (4) The previous permanent residency by the applicant in a state other than Florida or in another country and the date non-Florida residency was terminated.
- (5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought.
- (6) A valid Florida driver's license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver's licenses from any other states.
- (7) Issuance of a Florida license tag on any motor vehicle owned by the applicant.
- (8) The address as listed on federal income tax returns filed by the applicant.
- (9) The location where the applicant's bank statements and checking accounts are registered.
- (10) Proof of payment for utilities at the property for which permanent residency is being claimed.

FLORIDA REVENUE RULES

12D-7.013 Homestead Exemptions – Abandonment.

- (1) Temporary absence from the homestead for health, pleasure or business reasons would not deprive the property of its homestead character (*Lanier v. Lanier*, 116 So. 867 (Fla. 1928)).
- (2) When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain real property owned and occupied by him, obtains an appointment of employment in Federal Government services that requires him to reside in Washington, District of Columbia, he does not lose his right to homestead exemption if his absence is temporary. He may not, however, acquire another homestead at the place of his employment, nor may he rent the property during his absence as this would be considered abandonment under section 196.061, F.S.
- (3) Temporary absence, regardless of the reason for such, will not deprive the property of its homestead character, providing an abiding intention to return is always present. This abiding intention to return is not to be determined from the words of the homesteader, but is a conclusion to be drawn from all the applicable facts (*City of Jacksonville v. Bailey*, 30 So.2d 529 (Fla. 1947)).
- (4) Commitment to an institution as an incompetent will not of itself constitute an abandonment of homestead rights.
- (5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.
- (6) Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of section 196.031(6), F.S., where:

- (a) The property owner notifies the property appraiser of his or her intent to repair or rebuild the property;
 - (b) The property owner notifies the property appraisers of his or her intent to occupy the property after the property is repaired or rebuilt;
 - (c) The property owner does not claim homestead exemption elsewhere; and,
 - (d) The property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property.
- (7) After the three (3) year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

THE NASSAU COUNTY PROPERTY APPRAISER APPEARED: Kevin Lilly, Veronica Jarman, Jackie Wagner.

FOR THE PETITIONER: MARGARET MAY WILLIAMS APPEARED (DAUGHTER). The record reflects that the Petitioner was represented by her daughter.

FINDINGS OF FACT

FOR THE PROPERTY APPRAISER: Veronica Jarman testified. Testified that the instant petition was a homestead that was demolished in mid-2022. Testified that the homestead questionnaire was mailed to the Petitioner address in 12/2022 and was returned by U.S. Postal mail in January 2023. Testified that the homestead renewal was mailed to the Petitioner address and was also returned. Testified that the Petitioner did not appear to have a forwarding address and appeared to have no other address to contact the Petitioner. Testified that a denial for homestead was mailed and returned.

Testified that the Property Appraiser's Office does not believe that the parcel comports with the Florida Statute 196.031 subsection (7) and the issue of what constitutes a "calamity" as per the statute. Testified to and read into the record the Florida Revenue Rule 12D-7.013 Homestead Exemptions and the issue of "calamity" and that negligence does not constitute a claim for "calamity" and testified that there was an intention to demolish only and not to demolish and rebuild. Testified that the Petitioner did not ever have the senior exemption on the property. Testified to the (7) subsection of STATUTE: 196.031 Exemption of homesteads and the "When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section" of the statute to show that the Petitioner did not notify the Property Appraiser as the Petitioner's intent to rebuild.

PROPERTY APPRAISER'S EVIDENCE was relevant, admissible and credible.

FOR THE PETITIONER: MARGARET MAY WILLIAMS APPEARED (DAUGHTER) and testified. Testified that she was objecting to the code enforcement evidence testified to by the Property Appraiser on the basis that the code enforcement testimony was irrelevant (OBJECTION SUSTAINED ON THE BASIS OF RELEVANCY.)

Testified to the Florida Revenue Rule 12D-7.013 Homestead Exemptions and the "property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property" language of subsection (d) to show that the Petitioner had three (3) years to rebuild after the demolition of the property after the "calamity." Testified that the Petitioner is 91 years old and that squatters had occupied the property over a series of years. Testified that the Petitioner voted in Nassau County because of the residency. Testified that the Petitioner demolished the homestead in order to rebuild. Testified that the "calamity" was established when the squatters occupied the homestead. Testified that in the instant matter, that there was no "textbook" definition of "calamity."

PETITIONER'S EVIDENCE was relevant, admissible and credible.

Conclusions of Law
CONCLUSIONS OF LAW:

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:

STATUTE: 196.031 Exemption of homesteads.—

(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 3 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 3-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

FLORIDA REVENUE RULES

12D-7.013 Homestead Exemptions – Abandonment.

(1) Temporary absence from the homestead for health, pleasure or business reasons would not deprive the property of its homestead character (*Lanier v. Lanier*, 116 So. 867 (Fla. 1928)).

(2) When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain real property owned and occupied by him, obtains an appointment of employment in Federal Government services that requires him to reside in Washington, District of Columbia, he does not lose his right to homestead exemption if his absence is temporary. He may not, however, acquire another homestead at the place of his employment, nor may he rent the property during his absence as this would be considered abandonment under section 196.061, F.S.

(3) Temporary absence, regardless of the reason for such, will not deprive the property of its homestead character, providing an abiding intention to return is always present. This abiding intention to return is not to be determined from the words of the homesteader, but is a conclusion to be drawn from all the applicable facts (*City of Jacksonville v. Bailey*, 30 So.2d 529 (Fla. 1947)).

(4) Commitment to an institution as an incompetent will not of itself constitute an abandonment of homestead rights.

(5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.

(6) Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of section 196.031(6), F.S. where:

(a) The property owner notifies the property appraiser of his or her intent to repair or rebuild the property;

(b) The property owner notifies the property appraisers of his or her intent to occupy the property after the property is repaired or rebuilt;

(c) The property owner does not claim homestead exemption elsewhere; and,

(d) The property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property.


(7) After the three (3) year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

As to PETITION: 2023-048: It is recommended that the instant petition be denied.

A preponderance of the evidence shows that Petitioner and the property at issue in the instant matter has NOT met the statutory application of Florida Statute 196.031 Exemption of homesteads (1)(a) and subsection (7). A preponderance of the evidence shows that the Petitioner's homestead was demolished in mid-2022, and a preponderance of the evidence shows that the Petitioner did not then comport with the (7) subsection of STATUTE: 196.031 Exemption of homesteads and the "When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section" of the statute to because the Petitioner did not notify the Property Appraiser as to the Petitioner's intent to rebuild, and a preponderance of the evidence shows that the aforementioned did not constitute a "calamity" as per the statute and therefore show the Petitioner's intent to rebuild the instant property.

For the aforementioned reasons, it is recommended that PETITION: 2023-048 is recommended to be DENIED.

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

Signature, special magistrate	JOSEPH HAYNES DAVIS, ESQ.	2/14/1014
	Print name	Date
Signature, VAB clerk or special representative	Heather Nazworth	2/20/24
	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.

Address _____

If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

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

PETITION
PETITION 2023-048
MARGARET S. WILLIAMS

REC'D SEP 8 2 30 PM '22
COUNTY CLERK - VAB Petition



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 06/22
Rule 12D-16.002
F.A.C.
Eff. 06/22
Page 1 of 3

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	2023-00048	County	Nassau
Tax year	2023	Date received	9/8
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name	Margaret Williams	Representative	Margaret Patrice Williams
Mailing address for notices	6348 Tintern Circle W Jacksonville FL 32244	Parcel ID and physical address or TPP account #	113 N 10th Street Fern Bch FL 00-00-31-1800-0079-0071
Phone	904 866 2879	Email	mpatricewilliams@gmail.com
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input checked="" type="checkbox"/> Denial of exemption Select or enter type: <u>Homestead / Senior</u>	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input checked="" type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**



**POWER OF ATTORNEY FOR REPRESENTATION
BEFORE THE VALUE ADJUSTMENT BOARD**
Section 194.034(1)(b), Florida Statutes

DR-486POA
R. 12/20
Rule 12D-16.002
F.A.C.
Eff. 12/20

You may use this form to grant power of attorney for representation in value adjustment board proceedings.
This form or other power of attorney accompanies the petition at the time of filing.

COMPLETED BY PETITIONER			
I, _____ (name), appoint _____ (name) as my attorney-in-fact to present evidence and testimony and act on my behalf in any lawful way before the Monroe County Value Adjustment Board.			
This power of attorney is effective immediately and is valid only for one assessment year. This power of attorney is limited to the 2023 assessment year concerning the parcel(s) or account(s) below.			
<input type="checkbox"/> I authorize the person I appointed above to have access to confidential information related to the following parcel(s) or account(s).			
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
Parcel ID/Account #		Parcel ID/Account #	
This power of attorney is further limited as follows:			

Signature of taxpayer/owner	Print name	Date
Witness signature	Witness signature	

State of Florida
County of Select County

The foregoing instrument was acknowledged before me by means of ___ physical presence or ___ online notarization on this _____ day of _____ (year), by _____ (name), who signed in the presence of the witnesses.

Personally known _____ OR
Produced identification _____
Type of identification produced _____

Signature of Notary Public

Print, Type, or Stamp Commissioned Name of Notary Public

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-068
MARSH COVE SOMERSET LLC**

Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-068	Parcel ID 00-00-30-044B-0084-0010
Petitioner name <u>Marsh Cove Somerset LLC</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required	\$7,214,124	\$7,214,124	\$7,214,124
2. Assessed or classified use value,* if applicable	\$3,603,964	\$3,603,964	\$3,603,964
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$3,603,964	\$3,603,964	\$3,603,964

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

Reason for Petition

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

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

Findings of Fact
 The subject property is comprised of a 56-unit apartment complex. There are 14 buildings property is located along the east and west sides of Somerset Drive, Fernandina Beach, FL. The property is run as part of another adjoining property to the north. The combined property has 167 units. The combined square footage for the 14 buildings (56 units) is 54,880 SF. The complex was built in 2001.

PAO provided CoStar info , aerial maps, photos, partial rent roll and property records cards. Income and Sales analysis was provided.

PAO provided a Pro Forma analysis using a rental rate of \$1.25/SF, with V & C @ 5%, plus 6% secondary income, expenses @27% plus 3% for reserves of EGI. They applied an OAR of 7.4994%, and arrived at an overall value via income, inc. COS, of \$139,777/unit or \$142.68/SF, with the best unit of measure being the \$/unit. Backup market data was provided with rental rates used from Amelia Island provided. Subject CoStar listing indicates rental rates at \$1.34/SF overall. The PAO stated that income data provided by PET is confusing since it is provided as mixed with the property that although condominium is operated as a rental property.

PAO also provided 7 market transactions, which transpired from November 2020 to November 2022. Two of the sales are in Fernandina Beach, one is in Yulee, one in Callahan and three are in Jacksonville. The complexes contain from 73 to 300 units and were built from 2007 and 2020, respectively. The sales indicated a \$/unit range from \$161,444 to \$280,833, before COS adjustment. The rental rates from these complexes ranges from \$1.10 to 1.91/SF, with a mean of \$1.48/SF, unadjusted. PAO primarily relies on the income approach.

PET provided CoStar info , aerial maps, photos, partial rent roll and court case . Income and Sales analysis were provided.

The PET provided Income and Sales analysis. A Pro Forma was provided utilizing a rental rate of \$1.12/SF, which indicates actual Effective Gross Income, expenses @ 41% of EGI. They applied a loaded OAR of 6.29% including millage rate and arrived at overall value via income of \$107,123/unit or \$107/SF which includes a reduction for COS. PET only provided the actual rental rate of subject and one lease comp of a complex in Fernandina Beach indicating \$1.33/SF. PET stated that PAO's average rental rate are all superior since they are of more recent construction. PET claims contract/actual rents are market rates. Other back up data was provided.

PET also provided a Sales Analysis. 1 sale was provided from Fernandina Beach that transpired in May 2022. This complex contains 224 units in about 268,800 SF that was built in 2019. This sale indicates a \$/Unit of \$392,578 or \$327/SF, unadjusted for COS. This was a bulk sale. PET also relies on the income approach.

Differences in evidence for both parties are in rental rents and expenses, with both being close to cap rates.


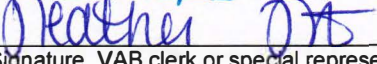
SM concludes that in this case, there is insufficient evidence to support a reduction and PAO's provided more evidence to support AV.

Denied by Special Magistrate at Hearing & after Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

	G. Adrian Gonzalez, Jr.	4-9-24
Signature, special magistrate	Print name	Date
	Heather Nazworth	4-10-24
Signature, VAB clerk or special representative	Print name	Date
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM.		
Address _____		
If the line above is blank, please call _____ or visit our website at _____.		

Final Decision of the Value Adjustment Board

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

PETITION
PETITION 2023-068
MARSH COVE SOMERSET LLC



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

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

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

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # 2023-00068	County Nassau	Tax year 20 ²³	Date received 09/11/2023
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name MARSH COVE SOMERSET LLC		Representative ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	
Mailing address 1177 LOUISIANA AVE. SUITE 200 for notices WINTER PARK, FL 32789		Parcel ID and physical address or TPP account # 00-00-30-044B-0084-0010 / 96030 SOMERSET DR	
Phone 4076294485	Fax 4076290361	Email STALLINGSRIBARGP@AOL.COM	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type: <u> </u>	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> 15 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group			
<input checked="" type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn. You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

Dates I will not be able to attend:

09/24/2023, 09/25/2023, 09/26/2023, 09/27/2023, 09/28/2023, 09/29/2023, 09/30/2023, 10/01/2023, 10/02/2023, 10/03/2023, 10/04/2023, 10/05/2023, 10/06/2023, 10/07/2023, 10/08/2023, 10/09/2023, 10/10/2023, 10/11/2023, 10/12/2023, 10/13/2023, 10/14/2023, 10/15/2023, 10/16/2023, 10/17/2023, 10/18/2023, 10/19/2023, 10/20/2023, 10/21/2023, 10/22/2023, 10/23/2023, 10/24/2023, 10/25/2023, 10/26/2023, 10/27/2023, 10/28/2023, 10/29/2023, 10/30/2023, 10/31/2023, 11/01/2023, 11/02/2023, 11/03/2023, 11/04/2023, 11/05/2023, 11/06/2023, 11/07/2023, 11/08/2023, 11/09/2023, 11/10/2023, 11/11/2023, 11/12/2023, 11/13/2023, 11/14/2023, 11/15/2023, 11/16/2023, 11/17/2023, 11/18/2023, 11/26/2023, 11/27/2023, 11/28/2023, 11/29/2023, 11/30/2023, 12/01/2023, 12/02/2023, 12/03/2023, 12/04/2023, 12/05/2023, 12/06/2023, 12/07/2023, 12/08/2023, 12/09/2023

Nassau

Value Adjustment Board
76347 Veteran's Way, Suite 456
Yulee, FL 32097

ROBERT RIBAR C/O THE STALLING	Receipt Date 9/11/23	Receipt #	41
1177 LOUISIANA AVE. SUITE 200		Total Fees:	\$15.00
WINTER PARK, FL 32789		Total Payments:	\$15.53
		Overage Amount:	\$0.53

PAYMENTS			
CREDIT	Credit Card Info: 35051806		\$15.00
	Includes convenience fee of: \$0.53		

PETITION# 2023-00068	PETITION TYPE: Real Property Value	\$15.00
Owner: MARSH COVE SOMERSET LLC	Folio: 00-00-30-044B-0084-0010	

NOTICE

A copy of all evidence, list, and summary you wish to be presented at your scheduled hearing before the VAB, must be submitted to the Property Appraiser's Office as soon as possible but no later than 5:00pm fifteen (15) calendar days before the Magistrate Petition Hearing.

Evidence may be mailed or dropped off at the address below:
Property Appraiser
96135 Nassau Place
Yulee, Florida 32097

YOU ARE URGED TO READ THE "2010 RULES GOVERNING THE VAB PROCESS" BOOKLET FOR FURTHER VITAL INFORMATION REGARDING THIS PROCESS OR VISIT OUR WEBSITE AT www.nassauclerk.com

To check on the status of your petition online, visit <http://axia.nassauclerk.com/> and click on Petitioner Log In. Your Transaction ID is 41, your password is BMNQ3A.

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-079
BRUCE BARBERA**

Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023-079	Parcel ID 03-6N-29-00LP-0008-0000
Petitioner name <u>BRUCE BARBERA</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>32 LONG POINT DR FERNANDINA BE</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$1,597,144	\$1,597,144	\$1,597,144
2. Assessed or classified use value,* if applicable	\$1,536,948	\$1,536,948	\$1,536,948
3. Exempt value,* enter "0" if none	\$50,000	\$50,000	\$50,000
4. Taxable value,* required	\$1,486,948	\$1,486,948	\$1,486,948

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

Reason for Petition

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

Reasons for Decision

Findings of Fact
 10/18/2023
 PETITION: 2023-079
 PARCEL ID: 03-6N-29-00LP-0008-0000
 PROPERTY LOCATION 32 LONG POINT DR FERNANDINA BEACH, FL 32034
 OWNER NAME: BRUCE BARBERA
 LOT 8 IN OR 2169/1558 LONG POINT #1 PB 5/85-89
 PETITIONER: BRUCE BARBERA / JOAN MARIE GALLAGHER
 ALL PARTIES WERE SWORN
 EVIDENCE EXCHANGE? YES.
 No objections to the oath by either party.
 No objections to the Property Appraiser Evidence packet #1.
 VALUES WERE READ INTO THE RECORD:
 MARKET: \$1,597,144.00
 ASSESSED: \$1,536,948.00
 TAXABLE: \$1,486,948.00
 Property has a Homestead Exemption and a \$60,196.00 Portability amount.
RELEVANT STATUTES
 STATUTE: 196.031 Exemption of homesteads.—
 (1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the

entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

FLORIDA CONSTITUTION: Article 7, section 6.

THE NASSAU COUNTY PROPERTY APPRAISER APPEARED: Kevin Lilly, Veronica Jarman, Jackie Wagner.

FOR THE PETITIONER: PBRUCE BARBERA / JOAN MARIE GALLAGHER. The record reflects that the Petitioners walked out of the hearing at the beginning of the hearing. Petitioner Joan Marie Gallagher interrupted the proceeding. While the Petitioners initially appeared on the record, the Petitioners subsequently walked out of the hearing before any presentations from either the Property Appraiser or the Petitioners. As a result, the Property Appraiser was the only party to present.

FINDINGS OF FACT

FOR THE PROPERTY APPRAISER: Veronica Jarman testified. Testified that the instant petition was a denial of a 2020 portability issue with the portability coming three (3) years forward from 2020. Testified that the matter was about the vacant lot titled solely in the name of Petitioner Bruce Barbera, which is part of the history of the instant petition. Testified that a structure was built and completed in 2022 and was to go on the 2023 tax roll. Testified that the Petitioner Barbera and Ms. Gallagher filed for the homestead exemption and portability on this instant parcel. Testified that the immediate prior homestead exemption was a 92001 Woodlawn Dr. Fernandina Beach, FL 32034 which was purchased by Petitioner Barbera in his name only in 2019. Testified that homestead was claimed for 2020 to 2022. Testified that before Petitioner Barbera had homestead on 92001 Woodlawn Dr. Fernandina Beach, FL 32034, Ms. Gallagher had homestead on 95361 Spinnaker Dr. Fernandina Beach, FL 32034 and claimed homestead from 2015 to 2019 and that property was titled in the name of Ms. Gallagher only. Testified that for that application Mr. Barbera, provided his social security number and driver's license information for spousal information but Mr. Barbera did not have legal title on 95361 Spinnaker Dr. Fernandina Beach, FL 32034.

Testified that when the Petitioners filed for homestead and portability for the 2023 tax year for instant petition (32 Long Point Drive Fernandina Beach Florida 32034) it was indicated on that application the last address was on the 95361 Spinnaker Dr. Fernandina Beach, FL 32034 address. Testified that when the application was reviewed by the Property Appraiser's Office, the Property Appraiser determined that the true last address for the homestead was the 92001 Woodlawn Dr. Fernandina Beach, FL 32034 address. Testified that the Property Appraiser determined that the portability for the Save Our Homes (SOH) amount would be from 92001 Woodlawn Dr. Fernandina Beach, FL 32034 and not 95361 Spinnaker Dr. Fernandina Beach, FL 32034. Testified that the homestead for the 95361 Spinnaker Dr. Fernandina Beach, FL 32034 address ended in 2019. Testified that the homestead for 92001 Woodlawn Dr. Fernandina Beach, FL 32034 was from 2020 to 2022. Testified that the \$60,196.00 Save Our Homes (SOH) amount for 92001 Woodlawn Dr. Fernandina Beach, FL 32034 is from the 2022 values. Testified that the Petitioner was able to bring the \$60,196.00 Save Our Homes (SOH) amount as the market value was \$311,152.00 and the 32 Long Point Drive Fernandina Beach Florida 32034 was \$1,597,144.00.

Testified that the 2020 portability request was denied by the Property Appraiser for Ms. Gallagher for the 95361 Spinnaker Dr. Fernandina Beach, FL 32034 property to the 92001 Woodlawn Dr. Fernandina Beach, FL 32034 address because Ms. Gallagher did not have legal title to the 92001 Woodlawn Dr. Fernandina Beach, FL 32034 address. Testified that the denial went uncontested in 2020.

Testified that the statutory basis for the denial in the instant matter is Florida Statute 196.031 subsection (8) and was read into the record. Testified that 95361 Spinnaker Dr. Fernandina Beach, FL 32034 is owned solely by Ms. Gallagher and 92001 Woodlawn Dr. Fernandina Beach, FL 32034 is owned solely by the Petitioner Mr. Barbera. Testified that Ms. Gallagher could not bring her Save Our Homes (SOH) amount because she did not have legal title to the property at issue at the hearing.

PROPERTY APPRAISER'S EVIDENCE was relevant, admissible and credible.

Conclusions of Law

CONCLUSIONS OF LAW:

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:

STATUTE: 196.031 Exemption of homesteads.—

(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

FLORIDA CONSTITUTION: Article 7, section 6.

As to PETITION: 2023-079: It is recommended that the instant petition be denied.

A preponderance of the evidence shows that Petitioner and the property at issue in the instant matter has NOT met the statutory application of Florida Statute 196.031 Exemption of homesteads (1)(a) and subsection (8).

A preponderance of the evidence shows that the Petitioner's immediate prior homestead exemption was a 92001 Woodlawn Dr. Fernandina Beach, FL 32034 which was purchased by Petitioner Barbera in his name only in 2019 and that that homestead was claimed for 2020 to 2022. A preponderance of the evidence shows that before Petitioner Barbera had homestead on 92001 Woodlawn Dr. Fernandina Beach, FL 32034, Ms. Gallagher had homestead on 95361 Spinnaker Dr. Fernandina Beach, FL 32034 and claimed homestead from 2015 to 2019 and that property was titled in the name of Ms. Gallagher only.

A preponderance of the evidence shows that when the Petitioners filed for homestead and portability for the 2023 tax year for instant petition (32 Long Point Drive Fernandina Beach Florida 32034) it was indicated on that application the last address was on the 95361 Spinnaker Dr. Fernandina Beach, FL 32034 address. A preponderance of the evidence shows that when the application was reviewed by the Property Appraiser's Office, the true last address for the homestead was the 92001 Woodlawn Dr. Fernandina Beach, FL 32034 address which once discovered, did not comport with Florida Statute 196.031 (1) (a) and the "A person who, on January 1, has the legal title" clause of the statute because the Petitioner Barbera only had legal title to 92001 Woodlawn Dr. Fernandina Beach, FL 32034 and only had legal title to the property in the instant petition with that location being 32 Long Point Drive Fernandina Beach Florida 32034

A preponderance of the evidence shows that the portability for the Save Our Homes (SOH) amount would be from 92001 Woodlawn Dr. Fernandina Beach, FL 32034, owned by Petitioner Barbera to the property in the instant petition with that location being 32 Long Point Drive Fernandina Beach Florida 32034, owned by Petitioner Barbera, and not from 95361 Spinnaker Dr. Fernandina Beach, FL 32034, which is owned by Ms. Gallagher, to the property in the instant petition with that location being 32 Long Point Drive Fernandina Beach Florida 32034, owned by Petitioner Barbera.

For the aforementioned reasons, it is recommended that PETITION: 2023-079 is recommended to be DENIED.

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

JOSEPH HAYNES DAVIS,
ESQUIRE

2/14/2024

Signature, special magistrate

Print name

Date

Signature, VAB clerk or special representative

Print name

Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM
Address _____

If the line above is blank, please call _____ or visit our website at _____

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

PETITION
PETITION 2023-079
BRUCE BARBERA

John A. Crawford - VAB Petition
RCVD SEP 11 12:30 PM 1:45



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2023-00079 County Select County Nassau Tax year 2023 Date received 9/11

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name BRUCE BARBERA / JOAN MARIE CALLAGHER Representative
Mailing address for notices 32 LONG POINT DRIVE Parcel ID and physical address or TPP account # 03-6N-29-00LP-0008-0000
Phone 267-885-6257 Email BARBERA19@comcast.net

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.

- I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.
- I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

- Real property value Denial of exemption Select or enter type:
 Denial of classification Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
 Parent/grandparent reduction Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
 Property was not substantially complete on January 1
 Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
 Refund of taxes for catastrophic event

- Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)
- Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group. 15 min
- My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

John A. Crawford - VAB Petition
RCUDSEP11'23PM1:45

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Bruce Barbera Signature, taxpayer Bruce Barbera Print name 9/11/23 Date
Joan M. Callahan JOAN M. CALLAHAN

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative Print name Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
 - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition AND (check one)
 - the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative Print name Date

John A. Crawford - UAB Petition
RCVD SEP 11 2 29 PM '14 5



NOTICE OF DENIAL OF TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

DR-490PORT
R. 12/09
Rule 12D-16.002
Florida Administrative Code
TC

To:	BARBERA BRUCE 92001 WOODLAWN DR FERNANDINA BEACH FL 32034	From Property Appraiser, County of NASSAU Contact name DEBORAH E. BRADLEY Address 96135 NASSAU PLACE, STE 4 YULEE, FL 32097
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	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID	00-SB-30-65B-0068-0000	40-2N-28-2501-0015-0000
Physical address	95361 SPINNAKER DR FERNANDINA BEACH FL 32034	92001 WOODLAWN DR. FERNANDINA BEACH FL 32034
County	NASSAU	NASSAU

Your application to transfer an assessment difference from our previous homestead to your new homestead was not approved because:

- 1. The information provided on your application was inaccurate or incomplete and could not be verified.
- 2. The property appraiser from the county of your previous homestead could not verify your homestead information.
- 3. The property appraiser from the county of your previous homestead did not provide sufficient information to grant a transfer of assessment difference to the new homestead.
- 4. The property identified as your previous homestead did not have homestead exemption in either of the two preceding years.
- 5. The homestead exemption is still being claimed on your previous homestead and is inconsistent with your transfer of a homestead assessment difference.
- 6. You did not establish your new homestead within the required time, or otherwise do not qualify for homestead exemption.
- 7. You did not meet other statutory requirements, specifically:
 The property identified as your previous homestead was not titled to you per F.S. 193.155 (8)

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to section 193.155(8)(j), Florida Statutes. Petitions involving denials of transfer of homestead assessment difference are due by the 25th day after the mailing of the Notice of Proposed Property Taxes.

Signature, property appraiser or deputy	NASSAU County	06/12/2020 Date
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PROPERTY APPRAISER CONTACT			
Print name	DEBORAH E. BRADLEY	Email dbradley@nassaufpa.com	
Mailing address	96135 Nassau Place, Ste. 4 Yulee, FL 32097	Phone	904-491-7306
		Fax	904-491-3629
VALUE ADJUSTMENT BOARD CONTACT			
Email	vab@nassauclerk.com	Phone	904-548-4662
		Fax	904-548-4669

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-084
DAVID CAWLEY, JR**

Evidence is provided separately due to size



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

DR-485XC
 R 11/23
 Rule 12D-16.002
 F.A.C.
 Eff 11/23

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

These actions are a recommendation only, not final These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # 2023 - 084	Parcel ID 00-00-31-1375-0009-0000
Petitioner name <u>David Cawley, Jr.</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address <u>1624 HIGHLAND DUNES WAY FERNAN</u>

Decision Summary Denied your petition Granted your petition Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$727,803	\$727,803	\$727,803
2. Assessed or classified use value,* if applicable	\$727,803	\$727,803	\$727,803
3. Exempt value,* enter "0" if none	\$0	\$0	\$0
4. Taxable value,* required	\$727,803	\$727,803	\$727,803

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

Reason for Petition

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

Reasons for Decision

Findings of Fact
 10/18/2023
 PETITION: 2023-084
 Parcel Number 00-00-31-1375-0009-0000
 PETITIONER: David Cawley, Jr.
 1624 HIGHLAND DUNES WAY FERNANDINA BEACH, FL 32034
RELEVANT STATUTES
 STATUTE: 196.031 Exemption of homesteads.—
 (1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear.

STATUTE 196.015
 196.015 Permanent residency; factual determination by property appraiser.—Intention to establish a permanent residence in this state is a factual determination to be made, in the first instance, by the property appraiser. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the property appraiser in making his or her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this state:

- (1) A formal declaration of domicile by the applicant recorded in the public records of the county in which the exemption is being sought.
- (2) Evidence of the location where the applicant's dependent children are registered for school.
- (3) The place of employment of the applicant.
- (4) The previous permanent residency by the applicant in a state other than Florida or in another country and the date non-Florida residency was terminated.
- (5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought.
- (6) A valid Florida driver license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver licenses from any other states.
- (7) Issuance of a Florida license tag on any motor vehicle owned by the applicant.
- (8) The address as listed on federal income tax returns filed by the applicant.
- (9) The location where the applicant's bank statements and checking accounts are registered.
- (10) Proof of payment for utilities at the property for which permanent residency is being claimed.

THE NASSAU COUNTY PROPERTY APPRAISER APPEARED: Kevin Lilly, Veronica Jarman, Jackie Wagner.

FOR THE PETITIONER: Petitioner appeared via telephone along with his wife Mrs. Cowley.

FINDINGS OF FACT

Petitioner appeared via telephone along with his wife Mrs. Cowley. Petitioner stated that he was on a water vessel in Port Angelis Washington State, but did not have a notary on the vessel. According to the Hon. Clerk Nazworth, the Petitioner and his wife each needed to have a notary present as per the Hon. Nassau County Board Counsel Attorney Prince in order for the hearing to move forward. The Petitioner did not have a notary present.

Conclusions of Law

CONCLUSIONS OF LAW:

The undersigned Special Magistrate finds that the following below is controlling and or persuasive in the recommendation:

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

For the aforementioned reasons, it is recommended that PETITITON: 2023-084 is recommended to be DENIED.

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

JOSEPH HAYNES DAVIS,
ESQUIRE

2/14/2024

Signature, special magistrate

Print name

Date

Signature, VAB clerk or special representative

Print name

Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.
Address _____

If the line above is blank, please call _____ or visit our website at _____.

Final Decision of the Value Adjustment Board

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

PETITION
PETITION 2023-084
DAVID CAWLEY, JR



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

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

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # <u>2023-00084</u>	County <u>Nassau</u>	Tax year <u>2023</u>	Date received <u>9/11</u>
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name <u>David Cawley Jr</u>		Representative <u>Self</u>	
Mailing address <u>1624 Highland Dunes Way</u> for notices <u>Fernandina Beach, FL 32034</u>		Parcel ID and physical address or TPP account # <u>00-00-31-1375-0009-0000</u> <u>1624 Highland Dunes Way</u> <u>Fernandina Beach, FL 32034</u>	
Phone <u>(907) 831-1633</u>		Email <u>SUPDAY7@Yahoo.com</u>	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input checked="" type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input checked="" type="checkbox"/> Denial of exemption Select or enter type: <u>Home Stead Exemption</u>	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Refund of taxes for catastrophic event			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input checked="" type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group. <u>15</u>			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates. <u>I work on a ship Merchant Marine</u>			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

John A. Crawford - VAB Petition
RCUDSEP11'23PM2:53

John A. Crawford - UAB Petition
RCVD SEP 11 23 PM 2:54

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form. Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

David Cawley Jr
Print name

9-11-2023
Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.

I am an uncompensated representative filing this petition AND (check one)

the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

**SPECIAL MAGISTRATES
RECOMMENDATION
PETITION 2023-098
WALTER AND MARIE MORMELO**
Evidence is provided separately due to size



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

DR-485XC
 R. 11/23
 Rule 12D-16.002
 F.A.C.
 Eff. 11/23

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

These actions are a recommendation only, not final. These actions are a final decision of the VAB.
 If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, Florida Statutes.)

Petition # <u>2023-098</u>	Parcel ID <u>00-00-31-1800-0146-0082</u>
Petitioner name <u>Walter and Marie Mormelo</u> The petitioner is: <input checked="" type="checkbox"/> taxpayer of record <input type="checkbox"/> representative <input type="checkbox"/> other, explain: _____	Property address

Decision Summary <input checked="" type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action <small>Value presented by property appraiser Rule 12D-9.025(10), F.A.C.</small>	Value after Board Action
1. Just value, required	\$342,197	\$342,197	\$342,197
2. Assessed or classified use value, * if applicable	\$342,197	\$342,197	\$342,197
3. Exempt value, * enter "0" if none	\$0	\$0	\$0
4. Taxable value, * required	\$342,197	\$342,197	\$342,197

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

Reason for Petition

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

Reasons for Decision

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

Findings of Fact

The subject is a 1-story single-family home located at 605 S 10th Street, Fernandina Beach. The house is a 3BR/2BA home, with a 2-car garage which was built in 2006. The house contains 1,309 SF of living area and sits on a 5,000-SF lot. The house was purchased in March 30, 2022 for \$386,300 or \$295.11/SF. PAO provided a sales analysis, time trend analysis, aerial maps, photos, and property records cards. Four improved sales (including sale of the subject) were provided by the PAO (4 within a 5 block radius) for direct comparison. These sales transpired from February 2022 to October 2022. They range in size from 1,050 to 1,445 SF, three were 3BR/2BA homes and one was 3BR/1.5BA . These were built from 1996 to 2006. The sale prices range from \$367,000 to \$386,300 or \$253.98 to \$350.48/SF. The mean sales price is \$375,325 with the median at \$374,500 and after adjustments for age, garage and time, the mean is \$426,495 with the median at \$419,156. After adjusting for COS, the mean is \$362,521 with the median at \$356,282 and the \$/SF is \$290.94 for the mean and \$269.05 for the median. The PAO arrived at a market value of \$351,000 or at \$368.14 SF of living area. The taxable value is \$351,000 or \$268.14 of living area, with the Just Value at \$342,197/SF. PET provided appraisal for financing/purchase, sale of 5 sales, photos interior home condition, cost estimate for roof replacement. Additionally, a local broker provided a letter testimony indicating the subject's condition. This letter was from October 2023 and was present at the hearing as well. Petitioner stated that the when she purchased the property she didn't see issues with the property until moving since she needed to move. PET also provided an additional 6 sales from 2022. Four of the six were smaller in size but overall the sales prices were the sales range from \$299,00 to \$380,000. Considering all evidence provided by both PAO and Petitioner, it is the SM's opinion that there is there insufficient data to support a reduction. Denied by Special Magistrate at Hearing & after-Tax Roll.

Conclusions of Law

The Property Appraiser's determination is entitled to a presumption of correctness. To overcome the presumption, the Petitioner must show by a preponderance of the evidence that the Property Appraiser failed to follow the requirements of law or that the assessment is arbitrarily based on appraisal practices which are different from the appraisal practice generally applied by the Property Appraiser to comparable property within the same class within the same county. Petitioner failed to furnish sufficient evidence to overcome the Property Appraiser's presumption of correctness; therefore, the appraisal should be upheld.

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

	G. Adrian Gonzalez, Jr.	4-9-24
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Signature, special magistrate	Print name	Date
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	Heather Nazworth	4-10-24
---	------------------	---------

Signature, VAB clerk or special representative	Print name	Date
--	------------	------

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ AM PM.

Address _____
 If the line above is blank, please call 904-548-4666 _____ or visit our website at www.nassauclerk.com

Final Decision of the Value Adjustment Board

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Signature, chair, value adjustment board	Print name	Date of decision
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--	--	--

Signature, VAB clerk or representative	Print name	Date mailed to parties
--	------------	------------------------

**PETITION
PETITION 2023-098
WALTER AND MARIE MORMELO**



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. 04/18
Rule 12D-16.002
F.A.C.
Eff. 04/18

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

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

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2023-00098 County Nassau Tax year 20 23 Date received 09/11/2023

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name MORMELO WALTER J MARIE ELAINA Representative
Mailing address 1044 VOSELLER AVENUE Parcel ID and physical address or 00-00-31-1800-0146-0082 /
for notices MARTINSVILLE, NJ 08836 TPP account # 605 S 10TH ST
Phone 732-672-2729 Fax Email MMORMELO@GMAIL.COM

The standard way to receive information is by US mail. If possible, I prefer to receive information by [X] email [] fax.

- [] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.
[] I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)
Type of Property [X] Res. 1-4 units [] Industrial and miscellaneous [] High-water recharge [] Historic, commercial or nonprofit
[] Commercial [] Res. 5+ units [] Agricultural or classified use [] Vacant lots and acreage [] Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

- [X] Real property value [] Denial of exemption Select or enter type: _
[] Denial of classification [] Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
[] Parent/grandparent reduction [] Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
[] Property was not substantially complete on January 1
[] Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))

[] Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

[60] Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group

[X] My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). Please complete one of the signatures below.

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

I authorize the person I appoint in part 5 to have access to any confidential information related to this petition. Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

MARIE MORMELO

MARIE MORMELO

09/11/2023

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- An employee of _____ (taxpayer or an affiliated entity).
- A Florida Bar licensed attorney (Florida Bar number _____).
- A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
- A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

- I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)
 - Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR the taxpayer's authorized signature is in part 3 of this form.
- I am an uncompensated representative filing this petition AND (check one)
 - the taxpayer's authorization is attached OR the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized agent for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

Dates I will not be able to attend:

09/12/2023, 09/13/2023, 09/14/2023, 09/15/2023, 09/16/2023, 09/17/2023, 09/18/2023, 09/19/2023, 09/20/2023,
09/21/2023, 09/22/2023, 09/23/2023, 09/24/2023, 09/25/2023, 09/26/2023, 09/27/2023, 09/28/2023, 09/29/2023,
09/30/2023, 10/01/2023, 10/02/2023, 10/03/2023

**CERTIFICATION OF VAB
TANGIBLE PERSONAL
PROPERTY
FORM DR488**

Certification of the Value Adjustment Board

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	2	3
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

05/06/24

Date

**CERTIFICATION OF VAB
REAL PROPERTY
FORM DR488**



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488
R. 12/09
Page 1 of 2
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year

2	0	2	3
---	---	---	---

The Value Adjustment Board of Nassau County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. Real Property Tangible Personal Property

assessment for our county includes 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. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 13,599,231,515
2. Net change in taxable value due to actions of the Board	\$ (209,701)
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 13,599,021,814

*All values entered should be county taxable values. School and other taxing authority values may differ.

Signature, Chair of the Value Adjustment Board

05/06/24

Date

Continued on page 2

Certification of the Value Adjustment Board

DR-488
R. 12/09
Page 2 of 2

PROCEDURES

Tax Roll Year

2	0	2	3
---	---	---	---

The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

Signature, chair of the value adjustment board

05/06/24

Date

**TAX IMPACT
FORM DR529**

NOTICE

DR-529

R. 12/09

Rule 12D-16.002

Florida Administrative Code

TAX IMPACT OF VALUE ADJUSTMENT BOARD

Nassau County

Tax Year 2023

Members of the Board			
Honorable	Commissioner Jeff Gray	Board of County Commissioners, District No.	3
Honorable	Commissioner Klynt A. Farmer	Board of County Commissioners, District No.	5
Honorable	Gail Cook	School Board, District No.	2
Citizen Member	Nick Deonas	Business owner within the school district	
Citizen Member	Ken Manning	Homestead property owner	

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions							
Type of Property	Number of Parcels					Reduction in	Shift in
	Exemptions		Assessments*		Both	County Taxable Value	Taxes
	Granted	Requested	Reduced	Requested	Withdrawn or settled	Due to Board Actions	Due to Board Actions
Residential		5	0	85	85	\$ 0	\$ 0.00
Commercial			1	55	49	\$ 209,701	\$ 3,346.98
Industrial and miscellaneous				1	1	\$ 0	\$ 0.00
Agricultural or classified use						\$	\$
High-water recharge						\$	\$
Historic commercial or nonprofit						\$	\$
Business machinery and equipment						\$	\$
Vacant lots and acreage		1		12	12	\$ 0	\$ 0.00
TOTALS	0	6	1	153	147	\$ 209,701	\$ 3,346.98

All values should be county taxable values. School and other taxing authority values may differ.

*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.			
Chair's name	Commissioner Klynt A. Farmer	Phone	904-548-4666 ext.
Clerk's name	John A. Crawford by H. Nazworth	Phone	904-548-4666 ext.

SPECIAL MAGISTRATE'S 2023 EVALUATION

**SPECIAL MAGSITRATE
G. ADRIAN GONZALEZ JR.**

Special Magistrate Performance Review

MAGISTRATE INFORMATION

Name: Adrian Gonzalez

Job Title: Appraisal Special Magistrate

Petitions Analysis

Petitions Heard	Number of Parcels Heard	Granted	Denied	Remanded
2023-015 TAU South LLC	1		X	
2023-016 The Grand Pooh-Bah	1		X	
2023-018 Auto Zone Stores Inc.	1		X	
2023-019 Exchange Right Net Leased	1	X		
2023-026 Dennis and Kim Easter	1		X	
2023-027 Pierre Panos	1		X	
2023-041 Grow Investments	1		X	
2023-068 Marsh Cove Somerset	1		X	
2023-098 Walter and Marie Mormelo	1		X	
Total	9			

Cost Analysis

Petitions Heard
See Attachment

Total Amount Invoiced for Services

Cost Per Petition

RATINGS

1 = Does Not Meet Expectations 2= Meets Expectations 3 = Exceeds Expectations

Job Knowledge

Details the overall knowledge the magistrate displays and how well knowledge is applied. This category includes, but is not limited to the application of DOR rules and level of proficiency in the Axia program.

Comments:

Work Quality

Details the overall quality of work produced by the magistrate. This category includes, but is not limited to, worksheet corrections and the ability to conduct VAB hearings.

Comments:

Timeliness

Comments:

Attendance/Punctuality

Details the overall level of the magistrate's attendance and dependability.

Comments:

Overall Rating (average the ratings numbers above)

EVALUATION

ADDITIONAL COMMENTS:

VERIFICATION OF REVIEW

Special Magistrate review is reflective of work performed from October {2023 } through April{ 2024}. Data has been tallied and verified by the Deputy Clerk to the VAB this 2nd day of May, 2024.

Deputy Clerk:

[Signature]

VAB Attorney:

[Signature]

Date of Review:

5-2-2024

VAB

SPECIAL MAGISTRATE TIME AND BILLING SHEET

Date: March 29, 2024 ✓ Invoice No.: 24-16 ✓

Name: G. Adrian Gonzalez, Jr. Total Amount Due: \$1,250
W-9 form must be on file with Clerk's Office.

01000-133100-VAB-8750.00
01000-133502-VAB-8500.00
MF

Submit Invoice to: Nassau County Clerk to VAB
Robert M. Foster Justice Center
76347 Veterans Way, Suite 456
Yulee, Florida 32097
VAB@nassauclerk.com

Invoices must be submitted no later than 30 calendar days after the corresponding hearing date.

Invoices will not be paid until all recommendations for the listed hearing dates are completed.

Make check payable to: Adrian Gonzalez & Associates, PA

#12708
R-1

Address: 14263 NW 83 Place, Miami Lakes, FL 33016

Daytime phone number: 954-610-2817 Email: agonzalezandassociates@gmail.com

If the total hours to "prepare recommendations" is greater than two hours spent at hearing, please provide explanation.

For your own records, you should keep a log of daily time spent; but you do not need to submit it with the invoice unless hours of prep exceed two hours.

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1	2023-00098	Conduct VAB Hearing	1	5	\$ 625
2	2023-00098	Research/Preparation of VAB Recommendation	1	2	\$ 250
3	2023-00098	Decision: Granted, Denied, Continued, Remanded	1	1	\$ 125
4		Total			\$1,000



Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Reimbursement of Travel Expenses

Date of Hearing	Actual Travel Time Not to Exceed 2 Hours of Hourly Rate	Total
10/27/2023	2	\$250

Special Magistrate Certification:

I hereby certify that the information contained in this invoice is true and accurate.

 3/29/2024
Special Magistrate Signature Date Signed

VAB Clerk has reviewed this invoice and finds no discrepancies.

 4/10/24
VAB Clerk Date

Special Magistrate: G. Adrian Gonzalez, Jr. # Hearings Held: 1
On (Date of Service): 10/27/2023 Total Amount Including Travel Due:
\$1,250.00

VAB

SPECIAL MAGISTRATE TIME AND BILLING SHEET

Date: March 29, 2024 ✓ Invoice No.: 24-16a ✓

Name: G. Adrian Gonzalez, Jr. Total Amount Due: \$3,000
W-9 form must be on file with Clerk's Office.

01000-133100-VAB - \$1,800.00 ✓
01000-133502-VAB - \$1,200.00 ✓
M7

Submit Invoice to: Nassau County Clerk to VAB
Robert M. Foster Justice Center
76347 Veterans Way, Suite 456
Yulee, Florida 32097
VAB@nassauclerk.com

Invoices must be submitted no later than 30 calendar days after the corresponding hearing date.

Invoices will not be paid until all recommendations for the listed hearing dates are completed.

Make check payable to: Adrian Gonzalez & Associates, PA

#12708 R-1

Address: 14263 NW 83 Place, Miami Lakes, FL 33016

Daytime phone number: 954-610-2817 Email: agonzalezandassociates@gmail.com

If the total hours to "prepare recommendations" is greater than two hours spent at hearing, please provide explanation.

For your own records, you should keep a log of daily time spent; but you do not need to submit it with the invoice unless hours of prep exceed two hours.

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1	2023-00015	Conduct VAB Hearing	1	1	\$125
2	2023-00015	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00015	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1	2023-00016	Conduct VAB Hearing	1	1	\$125
2	2023-00016	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00016	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1	2023-00018	Conduct VAB Hearing	1	1	\$125
2	2023-00018	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00018	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1	2023-00019	Conduct VAB Hearing	1	1	\$125
2	2023-00019	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00019	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1	2023-00026	Conduct VAB Hearing	1	1	\$125
2	2023-00026	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00026	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1	2023-00041	Conduct VAB Hearing	1	1	\$125
2	2023-00041	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00041	Decision: Granted, Denied, Continued, Remanded	1	1	\$125
4		Total			\$375


Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1	2023-00068	Conduct VAB Hearing	1	1	\$125
2	2023-00068	Research/Preparation of VAB Recommendation	1	1	\$125
3	2023-00068	Decision: Granted, Denied, Continued, Remanded	1	2	\$250
4		Total			\$500

Reimbursement of Travel Expenses

Date of Hearing	Actual Travel Time Not to Exceed 2 Hours of Hourly Rate	Total
1/19/2023	2	\$250

Special Magistrate Certification:

I hereby certify that the information contained in this invoice is true and accurate.


Special Magistrate Signature

3/29/2024

Date Signed

VAB Clerk has reviewed this invoice and finds no discrepancies.


VAB Clerk

4/10/24

Date

Special Magistrate: G. Adrian Gonzalez, Jr. # Hearings Held: 7
On (Date of Service): 1/19/2024 Total Amount Including Travel Due:
\$3,000.00

**SPECIAL MAGISTRATE
JOSEPH HAYNES DAVIS**

Special Magistrate Performance Review

MAGISTRATE INFORMATION

Name: Joseph Haynes Davis

Job Title: Appraisal Special Magistrate Attorney

Petitions Analysis

Petitions Heard	Number of Parcels Heard	Granted	Denied	Remanded
2023-048 Margaret Williams	1		X	
2023-079 Bruce Barbara and Joan Marie Gallagher	1		X	
2023-084 David Cawley Jr.	1		X	
2023-119 Jessica Evitt	1		X	
Total	4			

Cost Analysis

Petitions Heard
See Attachment

Total Amount Invoiced for Services

Cost Per Petition

RATINGS

1 = Does Not Meet Expectations 2= Meets Expectations 3 = Exceeds Expectations

Job Knowledge

Details the overall knowledge the magistrate displays and how well knowledge is applied. This category includes, but is not limited to the application of DOR rules and level of proficiency in the Axia program.

Comments:

Work Quality

Details the overall quality of work produced by the magistrate. This category includes, but is not limited to, worksheet corrections and the ability to conduct VAB hearings.

Comments:

Timeliness

Details the overall timeliness in which worksheets are completed. Current procedural rule dictates worksheets are made available to petitioners within 1 week of hearing.

Details the overall timeliness in which worksheets are completed. Current procedural rule dictates worksheets are made available to petitioners within 1 week of hearing.

Comments:

Attendance/Punctuality

Details the overall level of the magistrate's attendance and dependability.

Comments:

Overall Rating (*average the ratings numbers above*)

EVALUATION

ADDITIONAL COMMENTS:

VERIFICATION OF REVIEW

Special Magistrate review is reflective of work performed from October {2023 } through April{ 2024}. Data has been tallied and verified by the Deputy Clerk to the VAB this 2nd day of May, 2024.

Deputy Clerk:

Deanna O'D

VAB Attorney:

Sharon P. Smith

Date of Review:

5/2/2024

SPECIAL MAGISTRATE TIME AND BILLING SHEET

Date: 2/23/2024 Invoice No.: 2073
 Name: Law Offices of Joseph Hughes Davis, PA Total Amount Due: \$1918.00
 W-9 form must be on file with Clerk's Office.

Submit Invoice to: Nassau County Clerk to VAB
 Robert M. Foster Justice Center
 76347 Veterans Way, Suite 456
 Yulee, Florida 32097
VAB@nassauclerk.com

Invoices must be submitted no later than 30 calendar days after the corresponding hearing date.

Invoices will not be paid until all recommendations for the listed hearing dates are completed.

Make check payable to: Law Offices of Joseph Hughes Davis, PA

Address: 2750 Taylor Ave #3207 Orl. FL. 32806

Daytime phone number: 407-839-3725 Email: joseph.davis@jhdlaw.com

If the total hours to "prepare recommendations" is greater than two hours spent at hearing, please provide explanation.

SEE ATTACHED TIME SHEET.

For your own records, you should keep a log of daily time spent; but you do not need to submit it with the invoice unless hours of prep exceed two hours.

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Received
 VAB
 3/11/24

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Line #	Petition No. Heard	Task	# of Parcels	# Hours	# Hours @ Hourly rate
1		Conduct VAB Hearing			
2		Research/Preparation of VAB Recommendation			
3		Decision: Granted, Denied, Continued, Remanded			
4		Total			

Reimbursement of Travel Expenses

Date of Hearing	Actual Travel Time Not to Exceed 2 Hours of Hourly Rate	Total
	<i>SEE ATTACHED</i>	

Special Magistrate Certification:

I hereby certify that the information contained in this invoice is true and accurate.

Special Magistrate Signature

2/23/2024

Date Signed

VAB Clerk has reviewed this invoice and finds no discrepancies.

VAB Clerk

Date

Special Magistrate: _____ # Hearings Held: _____
On (Date of Service): _____ Total Amount Including Travel Due: _____

THE LAW OFFICES OF JOSEPH HAYNES DAVIS, P.A.
JOSEPH HAYNES DAVIS, ESQUIRE
 2750 TAYLOR AVENUE #B207
 ORLANDO, FLORIDA 32806
 (407) 839-3725 OFFICE
 (407) 839-4708 FACSIMILE
Joseph.Davis@jhdllaw.com
www.jhdllaw.com
 FLORIDA BAR: 0458058

FAX (941) 257-5050

February 23, 2024

Heather Nazworth
 76347 Veterans Way, Ste. 456
 Yulee, FLORIDA
 32097

File #: Nassau-001
 Inv #: 2073

Attention:

RE: Heather Nazworth Chief Deputy Clerk Services/BOCC/VAB
 Nassau County Clerk of the Circuit Court/Comptroller 76347 Veterans
 Way, Ste. 456 Yulee, FL 32097

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Oct-18-23	Conducted hearings for VALUE ADJUSTMENT BOARD WORK for 2023-048; 2023-079; 2023-084; 2023-119	5.20	728.00	JHD
	travel to conduct hearings for 10/18/2023 as per the contract.		140.00	JHD
	travel from hearings for 10/18/2023 as per the contract.		140.00	JHD
Dec-12-23	Petition 2023 -119, wrote recommendation and listened to the audio for the matter; put on d r 485xc and scan to clerk	0.75	105.00	JHD
	Petition 2023 -048, wrote recommendation and listened to the audio for the matter; put on d r 485xc and scan to clerk	2.00	280.00	JHD
	Petition 2023 -084, wrote recommendation and listened to the audio for the matter; put on d r 485xc and scan to clerk	0.75	105.00	JHD

Invoice #: 2073

Page 2

February 23, 2024

Petition 2023 -079, wrote recommendation and listened to the audio for the matter; put on d r 485xc and scan to clerk	3.00	420.00	JHD
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Totals	11.70	<u>\$1,918.00</u>	
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Total Fee & Disbursements			<u>\$1,918.00</u>
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Balance Now Due			<u>\$1,918.00</u>
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TAX ID Number 59-3695299