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Cc: 309robertk@gmail.com

Subject: Second time around for Final Orange County Value Adjustment Board (OCVAB)#2024-0027

To the Final OCVAB Meeting Members on OCVABSM's Hearing #2024-0027,

KRE will be hand delivering you today last year's #2 OCVABSM's #2023-0030 reply to the Special Magistrates (SM) opinion. Due to Orange County Governments requirements for a 10-day return window from the SM initial date, Kupkey Ranch Enterprises (KRE) missed the policy for putting in the opposite opinion of the SM. Although KRE and Mr. Charles Carden attended the final OCVAB meeting in April 2024, we were informed that we missed the response time. There will be a total number of four, this email and three hand delivered : 1) emailed - cover letter / OCVABSM #2023-0027 KRE's Opinion /Finding Of Fact, #2) OCVABSM #2023-0030 KRE 's Opinion / Finding Of Fact #3) Mr. & Mrs. Carden handwritten letter #4) KRE's evidence package not allowed by the SM. KRE would like to explain using the same format of "elephants in the room" is a typical fogging exercise used by someone who wants to move the real reasons/ evidence from the issue, to something other than base fact. Therefore, KRE is continuing with this type of layout/ format. In my past Federal Government experience, I used this expression "elephants in the room" to bring to the point of the real fact, that was intentionally or non-intentionally missed.

For the SM opinion on # 2024-0027, KRE has furnished the following memorandum. There is more to this story then what the SM has included in her Opinion and Findings Of Fact. The SM clearly missed quite a few critical points of formerly submitted factual evidence in this hearing:

Post Mission Debrief / Lessons Learned

Findings Of Fact, A KRE Opinion:

1. The SM stated in "terms of evidence, the Property Appraiser's Office submitted a compilation of evidence in a timely manner in compliance with the current Department of Revenue rules governing exchange of evidence". In my opinion, I believe that statement is not entirely true. KRE as a Licensed Agricultural Consultant (LAC) has experienced working with many Property Appraisers throughout the State of Florida. Assuredly, all Property Appraisers submit the evidence they received from the petitioner in their evidence package. The reason, the property appraiser submits the petitioners supplied evidence as supported evidence of why they were denied AC in writing. For example, when a lease is given by the petitioner, it is always supplied by the local Property Appraiser in their package. KRE did a calculated risk with this issue, to conclusively show that the Orange County Property Appraiser (OCPA) deliberately and concisely holds back critical evidence that would and should be submitted to the SM. This was discussed at the SM's hearing and was deliberately done by KRE for the precedent. To further show deliberate and concise evidence suppression, concerning item #10 of the OCPA's evidence, this is where KRE has continually asked for formal written questions to be answered by OCPA; for needed formal written responses in the then future SM hearing. The "first elephant in the room" is why was KRE denied formal written evidence by OCPA. There is a Florida State Law that states that if the property appraiser asked the petitioner a question and does not get a formal written answer back, it cannot be brought up at the SM hearing. Strange how this system works for the property appraiser but not for the petitioner. KRE sent a list of formal written questions back in July 2024, to be answered by OCPA. OCPA played a cat and mouse game throughout this entire time and the OCVAB Lawyer said it was up to the SM to make this decision. at this hearing, KRE requested that the SM request OCPA to answer KRE's formal written questions and it was not allowed. So the question that must be answered is, to this point KRE still has not had anything in writing of why they were officially denied AC by OCPA. Again, KRE cannot take the OCPA's answers to KRE's formal written questions and give them to Agricultural Subject Matter Experts (ASME) to get views/ opinions on OCPA's distorted and untrue hypothesis. This is a severe case of deliberate and concise evidence suppression by OCPA. It was stated numerous times that KRE has to prove / had the burden of proof they are worthy of a AC. This roadblock is intentional and was well executed by OCPA and something must be done by this by the folks in Tallahassee, Gainesville and Kissimmee concerning this severe handicap for the petitioner.
2. The SM stated "in this case, the testimony evidenced limited and incidental use in terms of quarantine zone for six goats andas such, to the extent that there is some limited agriculture use, the conclusion is the land is not primary used for agriculture purposes". Another place the SM states is "shows the land has at best an incidental use for half dozen goats" The SM quite clearly states / implies that there were only six goats present on the bona fide agricultural lease property for the years 2023-2024. "This error is the second elephant in the room •• KRE did not have only six goats..total for 2023???" This statement is utterly false and without merit, looking at all the KRE's evidence submitted to the SM. The six goats were on the property late December 2023, but also in KRE's Quarantine Zone (QZ) requirements/process during the Orange County Property Appraisers (OCPA) official site survey. This was conducted by OCPA in April of 2024, in which the six goats were clearly seen in OCPA's photos. Unfortunately, the SM somehow misconstrued this was the only livestock on this subject leased property for the

years 2023 and 2024. As discussed in KRE's overview of KRE's evidence, shows the receipts of livestock and materials going through this subject leased property in 2023. As you can see these KRE receipts show, numerous livestock in the 20 head+++livestock just in the beginning of the 2023 year. ■■■■Another question for the SM and OCPA •••is •••exactly how much livestock must be on this bona fide agricultural QZ property to meet the AC standard ???■■■■ These 20++++ livestock went through the KRE's QZ requirements procedure during the 3/4 year 2023 and this is just a few examples. (which should be more than enough to meet a QZ BMP) Also KRE's freezer box panels were sold from this site in 2023. KRE's QZ " is used to quarantine livestock on a need and execute basis and of course always following established Best Management Practices (BMPs). KRE QZ may sometimes have no livestock admittedly in this BMP pipeline for a period of time. But assuredly KRE is using this QZ as required by established BMPs. Please read KRE's evidence package for further directions on how to run a bona -fide agricultural QZ. Once the livestock have went through the QZ and are found to be healthy.... and moved on to the herd, no further action is needed. Unfortunately in June of 2023, KRE had livestock that came through the QZ with parasites. Parasite removal action was required by KRE, to eradicate future contamination on this KRE QZ location. Proper steps following the established BMPs were followed and this also took time and extreme effort to remove the contamination at this bona- fide agricultural operation. All the parasites that were dropped as livestock feces were removed by July - August 2023 with proper disinfectant operations.

3. The SM stated "in this case, the testimony evidence limited and incidental use in terms ofstorage of a few items of machinery which arguably could be farming equipment, but likely are related to the petitioners transportation and bobcat companies ; and as such, to the extent that there is some limited agriculture use, the conclusion is that the land is not primary used for agriculture purposes". Another place the SM stated "auxiliary structures reportedly used to store farming equipment". The SM brought up the fact that Mr. Carden has a Commercial Bobcat Business on his property. It is quite strange and KRE considers it "the third elephant in the room •••of what is recognized farm equipment and auxiliary structures used for farming equipment???" . One must remember that Mr. Carden used his two Bobcats, trailer and dump truck also in his agricultural based endeavors on this subject leased property, over the years. KRE would like anyone to show KRE in any type of BMPs, opinion from an other Agricultural Subject Matter Expert (ASME) other than the purported OCPA ASME or any Florida State Laws or Statutes; that the agricultural based property owner cannot use his business equipment for his own agricultural purposes and store it inside a farm building. These farm buildings were built under Florida ss604.50 Farm Buildings. It should be noted to by the photos (OCPA's April 2024) were four Bobcats located on the leased property with multiple type attachments . Two of these Bobcats and multiple type attachments were owned by KRE and used on this leased agricultural property site for machine labor. This exact farm equipment issue was brought up by Orange County Government back in 1998 (Kupke versus Orange County State/ Federal Civil Rights Act) and was the cornerstone of the Florida ss604.40 Farm Equipment. It is quite strange, this policy on farm equipment is still in effect in Orange County, as it is illegal by current Florida State Statutes. Please, look up Florida ss604.40 & ss823.14, read them and then look at the SM's opinion for any flaws in her outlandish hypothesis. There are many agricultural people who have agricultural property in Orange County that are using their business equipment at they're agricultural based location storing their equipment in these farm buildings. KRE knows of a least six companies that does land clearing, landscape and tree cutting services located in East Orange County and two are a prominent figures in the Orange County Cattlemen's Association that uses this practice regularly. The SM is stating that you have

a Bobcat Service and implying that you cannot be using this type equipment for agricultural purposes, is believed by KRE is fully against the Florida State Statutes. Although the SM stated "storage of a few items of machinery which could be farming equipment, but likely are related to the petitioner's transportation and bobcat companies". Just for one example of these KRE's Bobcats being used on this agricultural leased property is the photos (OCPA's April 2024 site survey) of the hay located in the front commercial hay barns and then the same hay located in the caged QZ. These Bobcats are clearly used on this site for what they are intended to be used for agricultural purposes through machine labor. Would the OCVAB Lawyer please research this issue further and respond back to the OCVAB concerning the validity of this flawed SM opinion on this corrupted Finding Of Fact using established Florida State Statutes.

4. The SM stated "what is not in dispute is that the property has a homestead and unpermitted auxiliary structures which are either code violations, if the property is not classified as agriculture or are considered exempt structures if the property is classified as agriculture and that per Mr. Kupkey, this is a significant issue to Mr. Carden". The Orange County Code Enforcement Department (OCCED) has cleared the outside areas around the auxiliary structures (agricultural farm barns) and the only code issue is the auxiliary structures. At the hearing, KRE explained why there was no agricultural equipment stored outside. Mr. Carden is facing at least a \$1,000 a day fine by doing this action. KRE is severely handicapped by this overbearing order by OCCED and is just using the outside area as QZ grazing area and storing everything else inside the farm buildings. Photos were supplied both by OCPA and KRE showing grazing livestock outside. It should be noted that the SM also stated "goats as shown in photographs on pages 29-34 at 0.018 Acres." This subject agricultural leased property has over three acres of outside fenced grazing land. The rest is either the established farm buildings or egress and exit roads. Stating that only 0.018 acres is for livestock is absurd. But fortunately now KRE can bring in a qualified ASME to evaluate how much grazing land there actually is. Thank you OCPA, ASME-Ms. Dering, for this extremely small 0.018 acres estimate on this agricultural leased property, as KRE will have real ASME's evaluated opinions for the next go-around. KRE is calling this item #4 as "the fourth elephant in the room... for allowed outside storage and ONLY 0.018 acres of OCPA approved grazeland". KRE actually sat down and mapped out the egress and exit for this agricultural leased property. Just around the farm barns and egress/exit is estimated at 3/4 Acre. This issue was brought up at the SM hearing and KRE made a statement of just getting around, there and getting back is more than 0.018 Acres, the OCPA had no comment to this statement.
5. The SM stated "hay areas shown in photographs on pages 59-63 at 0.021 acres, hay as shown on page 58 on at 0.024 acres". So if KRE is doing the math correctly, that adds up for hay storage at 0.045 acres total allowable acreage given by the OCPA for AC approval. "The fifth elephant in the room... ONLY 0.045 acres total farm barns used for hay???" Remember there are over 16,000 square foot of farm barns. If you look at all the pictures of the other areas in these farm barns that are empty, you will see access/spoilage hay laying on the ground. The official OCPA's site survey was in April 2024. KRE is proud to inform you folks that KRE sold all the commercial horse / livestock hay that was stockpiled from June 2023 to February 2024. The number above that you see is what was left by KRE deliberately to feed any QZ livestock on this location. Hopefully, someone who is in the Formal OCVAB has some sort of a farming background and is aware that hay is stored and used during the winter months, then summer months you allow your livestock to graze on it, then use mechanical labor to roll it up, move it and then you put it in the farm barn. It seems the OCPA's ASMES (Ms. Dering) is unaware of this established BMPs in her calculation of ONLY 0.045 acre. As I quote an old

farmer with just a little twist, she is measuring the hay left after it's all sold similar to, the barn doors are open and all the horses are out in the field, please go back and close the barn doors but the horses are still in the field. The OCPA's ASME hypotheses is incorrect and clearly against BMPs. To add insult to injury OCPA ASME- Ms Dering stated "MaybeI've seen hay stored outside and it's okay". This is after KRE asked was it a BMP to put commercial horse / livestock hay in the barn??? This answer of "I've seen hay stored outside and it's okay" will now be evaluated by KRE 's ASMEs, for the burden of proof.

6. The SM stated "the petitioner did not carry the burden of proof and accordingly that petition is denied". This burden of proof must be looked at again by Final OCVAB. ♦♦♦How can a burden of proof be proved with these draconian conditions.♦♦♦ The real answer here is did the SM look at KRE's 's evidence package at all???. The KRE submitted evidence package was well over 150 pages. If the SM evaluated the stated "educational information regarding livestock isolation and quarantine areas, establishing safe and effective quarantine and isolating protocols, new horse arrival in quarantine procedures for barn managers, University of Maryland College Park guidelines for isolation and quarantine", and the OCPA's official site survey April 2024 photos, it clearly outlines that KRE is following proper established BMPs for the QZ issues that were listed in item 2 above. Again, there was a lot more than six goats on this bona fide agricultural leased property in the years 2023-2024. "This is the fourth elephant in the room... of how do you get formal written evidence from the property appraiser for your burden of proof objective"???? Somewhere the OCPA must have a standard. The SM clearly missed this critical Findings of Fact and KRE has now documented it before the Final OCVAB.
7. The following next items are not in the SM's Finding Of Fact: During the SM's hearing, KRE tried to get a letter from the Orange County Environmental Protection Department (OCEPD) added to the KRE's evidence submittal. This was summarily denied by the OCPA's Lawyer and the SM agreed/denied it to be put in the official evidence record. See today's hand delivered #4 KRE's Finding Of Fact - SM non -approved evidence. This was a critical Finding of Fact for KRE, but OCPA's Lawyer denied it outright, with not even looking at it as they were not present at the hearing. This was a important petitioners Finding Of Fact and should be brought up to the Final OCVAB for a re-determination. KRE in 2024 was ordered by the OCEPD with a "stop work order" at this subject agricultural leased property. KRE went through all the issues / outcome verbally / written correspondence with the SM and final determination by the OCEPD was that KRE was a bona -fide agricultural operation on this site, therefore, the OCEPD was prohibited by Florida State Law to affect/ restrict this bona -fide agricultural endeavor. The OCEPD's issues were the removal of hazardous and invasive species of plant life and repairing a fence line in wetlands by the Bobcats (mechanical labor) on site. It was later moved up to the St John's Water Management District - State Agency. NOTE...No action has been taken by this State Agency, to this point. It is strange to KRE, how one branch of Orange County Government can say and be required by State Law not to intercede in a bona- fide agricultural endeavor, but yet the OCPA states that it is not eligible to receive AC. The OCVAB clearly needs to look at this matter closely, as it is a great indicator of a policy/ requirement that are different between two interagencies of the Orange County Government.■■■ Is the OCEPD or OCPA correct??? ■■■The OCEPD is mandated by Florida State Law to follow proper and mandated protocol. Unfortunately, the OCPA can put out: any false hypothesis, flawed evidence, not recognize established BMPS, submit no factual evidence of the petitioner at all, never answer any formal written questions from the petitioner, play a great game of cat and mouse with the petitioner, do not accept any ground rules for a informal conference and then cite the petitioner didn't show up,

when critical Findings of Fact from the petitioner is from their own Orange County Government entity- they deny the right to put it in the formal record and OCPA sits back and says "the petitioner has the burden of proof". These critical issues will be exposed, either in the judicial side of the house (civil court) or round three with the next OCVABSM, this will be a critical factor in the AC, for this KRE bona -fide agricultural leased property. The rest which is included in the number #4 KRE Finding Of Fact - SM non-approved evidence is submitted evidence received by OCPA before the SM hearing commenced. All of it, was officially hand delivered to Mr. Jeff Miller during the OCPA's site survey in April 2024, but OCPA failed to include it in their formal evidence package to the SM.

8. After the SM hearing the OCPA Lawyer responded formally on KRE's submitted evidence review. It should be noted that the OCPA Lawyer raised the issue that KRE did not attend a informal conference with the OCPA. KRE wants to state for the official record, that KRE has been down this road before with a another property appraiser and asked formal written questions before the informal conference, but were not answered by this property appraiser. KRE went to this informal conference, but unfortunately did not have a preliminary set of ground rules (property appraiser did not answer the petitioners formal written questions) with the property appraiser. This property appraiser later used the informal conference, stating that "KRE was informed of all the answers verbally and fulfilled their obligation. Later at that SM hearing, KRE brought up what the property appraiser answers stated at the informal conference, but the property appraiser denied everything. This is commonly called hearsay and as all we know is inadmissible in this OCVABSM hearing. This is why KRE requested back in July 2023 a list of formal written questions to be answered, by OCPA. When these questions were not answered, KRE went to the official OCVAB (official third party mediator) and requested formal written questions from them, these questions were not answered. The OCVAB Lawyer stated it was up to the SM to fulfill this obligation. Folks, this is called the runaround and how can anyone expect KRE to have the "Burden Of Proof" when they cannot get answers to their formally submitted questions and then accused by OCPA of not showing up at the table. Again, try to do this in civil court and see how far you get with this "of not formally answering discovery /the mail. To this point KRE, still has not received their formal written answers submitted in July 2023 and again request OCPA to answer formally the mail. KRE has a complete year now to request these formal written questions to OCPA. ■■■KRE request during the Final OCVAB Meeting, that it be mandated /ordered to OCPA, to answer KRE's formal written questions.■■■

In conclusion, the SM stated that "runs across a number of other property farming operations". KRE is not quite sure what the SM was saying/ implying here in her Findings of Fact. KRE just in Orange County has over 14 other AC properties either owned or leased. KRE finds it strange, that the SM did not elaborate more on this AC issue, as it is a key Finding Of Fact to show that KRE is a bona -fide agricultural operation recognized in Orange County by all of these ACs, on all of these AC properties.

■■■ So just for argument, KRE has 14 other AC bona -fide agriculture operations just in Orange County, but on the subject leased property, OCPA IS SAYING KRE is doing nothing agriculture related??■■■ The SM States "the Fourth District Court of Appeal unequivocally stated: the favorable tax treatment provided by this statute is predicated on land use, that is, physical activity conducted on the land. Under the terms of this operative statute, if the land is physically used for bona fide commercial agricultural purposes, it will be awarded the agricultural classification". In KRE's opinion and Findings Of Fact, the above should surely show that KRE deserves the AC and during a civil court venue, this can be clearly shown and clearly and concisely documented. Today's hand delivered, #3 is a handwritten letter from the

Cardens. This letter is very heart-wrenching, as it clearly shows how a local County Government can be detrimental/ disastrous to a 40+++ year farming operation and continue it on when a larger farming operation leases the property for bona -fide agricultural activities. Again KRE believes that the folks in Tallahassee, Gainesville and Kissimmee now has the documented "cause", hopefully they can deal with this with a effective (effect) legal solution, to protect this type of non- AC agricultural existence in the State of Florida.

KRE and the Cardens are going to be at the initial public comment session of the Final OCVAB Meeting. KRE will do the talking for the Cardens. Ed is not doing too well due to his debilitating stroke and KRE will be his ADA Advocate. Please make arrangements for this at this future Final OCVAB Meeting. KRE would appreciate all the time that you can afford them, as this is a critical issue and has far reaching tentacles throughout the State of Florida for needed change in the overall property appraisers rule book. KRE can be reached at 407-797-0769 and is happy to answer any questions on the above or any issue concerning the AC on this bona- fide agricultural leased property.

P.S. On one final note, KRE and the Cardens will accept only two acres for AC at this bona fide agricultural leased property. This offer was given at the beginning of the OCVABSM #2023-0030 to/with Mr. Jeff Miller, as a formal compromise. If you grant us two acres AC, KRE will no longer have the worries of the OCCED and can fully use this bona- fide agricultural leased property, to its fullest and then request in the future years, to up the AC to a total of 4 acres.

Sincerely,

Mr. Robert Kupke (LAC, ASME, ASAC)
Kupkey Ranch Enterprises (KRE)
A Fresh From Florida Agricultural Business established in 1909

KRE doing their part for the Florida "Keep Green" initiative

#2) KRE Finding of Fact #2023-0030

This is a follow-up for the preliminary Orange County Value Adjustment Board [OCVAB] hearing, held Friday 5th December 2023. Kupkey Ranch Enterprises (KRE) /Mr. Robert Kupke and subject property owner /Mr. Charles Carden (Charles) were denied Agricultural Classification [AC] on the subject property. We are formally putting this opinion from our side to the Main/ Final Orange County Value Adjustment Board (OCVAB), that will meet on April ?? 2024. Request you please read our side of the opinion. There are many outstanding issues / factors that the Orange County Value Adjustment Board Special Magistrate [OCVABSM] brought up/ missed that need to be addressed before the Final OCVAB meeting. We would like to go before the Final OCVAB to answer any questions or concerns. I formulated the below memorandum with the overall viewpoint for AC in the beginning and then addressed all of the factors the OCVABSM factor / listed afterwards.

I would ask the OCVAB staff, please forward this email to the**Final - OCVAB**, OCVABSM, Orange County Code Enforcement [OCCE], Orange County Code Enforcement Board [OCCEB] and the Orange County Property Appraiser [OCPA]. This memorandum will go into the evidence package for the future OCVAB of 2023. there is some reason that this cannot be accomplished via this medium, please respond back in written format answering this email. I intend to follow up with the OCPA (Mr. Jeff Miller) in the future to discuss some of the below issues. I would like to make it perfectly clear and concise, "I am not a lawyer... I am not trying to be a lawyer.... I am not practicing as a lawyer ...I am a lowly... in the agricultural trenches, Licensed Agricultural Consultant and the below is written in that capacity".

Post Mission Debrief / Lessons Learned

This is the first time that I have initiated a response back to VAB concerning a recent hearing. I intend to continue this throughout my career as a Licensed Agricultural Consultant [LAC] and Subject Matter Expert (SME). I recently discussed this same issue at our annual American Society of Agriculture Consultants (ASAC) in Fresno California, November 2023. This is being furnished, as a training / learning experience. In my past career with the United States Federal Government, we labeled this as a "Lessons Learned" ...follow-up. Please do not take the below as criticism or hatred for anyone in the local county government. I truly want to make this point clear and precise that all parties associated with this will understand my position... one must learn from their mistakes and this includes me. Unfortunately in the past, one of my "Lessons Learned" was that if you put your head above the partition more times than wantedit will eventually get cut off. But past issues within OCPA / OCCE has demanded they come to light and must be discussed. Hopefully, there will be no ramifications or orchestrated harassment due to this Post Mission Debrief / Lessons Learned and what follows. This has happen to me in various counties in the Great State of Florida, for example Orange, Lake, Volusia and Lee County. Also, I do not attest this to be a violation of our unwritten truce from 2008 with Orange County Code Enforcement Board [OCCEB] / local government settlement. The OCPA drew first issue, when they denied my AC for another lease on agricultural propertys for Kupkey Ranch Enterprises [KRE] located in Orange County. In the past since the unofficial truce, the OCPA has denied over five AC requests, which had to go to the OCVABSM/ OCVAB for decision. KRE was quite satisfied with the OCVABSM outcome / decisions. This is until the one in question, now 2023-0030. KRE clearly may have to take this up from a quasi judicial arena into the judicial arena. We still have a ray of hope with this one, as it still must go through the Final OCVAB meeting.

First off I would like to thank everyone who attended the hearing. But the OCVABSM forgot to mention there was a stenographer (court reporter ...also present), so we have a perbatim record of this entire

* Hand Delivered ON Dec 18 2024 TO OCVAB



NOT NEW
Evidence
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Apr 2024
OCVAB
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hearing (for future use). There was a lot of discussions going back and forth about a lot of different issues and items affecting the overall AC for Charles. We submitted evidence (15 October 2023) in a unprecedented pre-hearing time allotment (via your requirements for a timely fashion) to allow the OCPA to respond with enough time for us to respond to their letter of denial. This additional time placed before the deadlines of the hearing procedures was intentionally lengthened to allow a response that could not be denied by the OCPA. Unfortunately, OCPA waited until exactly the time limit of 15 days (prior to the hearing) to submit their letter of denial, therefore, denying us the right to put any more evidence in ...if they did not like it. In the past, I have never had a problem with the OCPA allowing evidence into the hearing at the hearing. During this hearing, this was not a problem or issue. But in other counties, this is a severe hindrance and a clear violation called evidence suppression. Below are some billets of issues that were brought up that I believe should be formerly addressed. This should be both by your organization and the folks up in Tallahassee with legislative control.

A) When a Lease is applied by a Bona Fide Agricultural Endeavor [BFAE] (Lessee)....already receiving a AC.... it should be taken at its face value and accepted as a BFAE. Prior to the VAB hearing, the Property Appraiser [PA] should do his due diligence and confirm that the Leaseholder /Leasee is a BFAE. If the Lessee fails to show adequate evidence supporting their BFAE. Then the PA should give at least a month and a half prior to the VAB hearing such that the applicant & Lessee submit formal evidence. I (KRE) was utterly shocked when this happened to me at this OCVAB hearing. KRE holds over 15 ACs within just Orange County. Also, the PA should not fall back on a form letter that you send out to everyone. This is misleading, as the BFAE / Leasee has no idea that thier operations (Lease) is being questioned for AC accreditation before the VAB hearing.

B) When the PA first gives the letter of denial /notice, there should be a formal list of where the applicant is deficient in a AC. Please in the future, do not just say you are denied of an AC with no written reasons. The current system in the VAB procedure has severe flaws in it. You do not know what you're denied for, until you're actually in the VAB hearing procedure. In this case, the OCPA was given adequate time to respond to our evidence package in a timely fashion (15 October 2023) which would have allowed us to give a response to his letter of denial. The OCPA waited till this time frame ran out and submitted the letter of denial 15 days prior to the VAB hearing (5 December 2023). The whole reason for this endeavor was to show that even if you ask for it early, you still don't get it. Please see attached email. Sorry, facts and theory support issuein this OCVAB ...end of story.

C) In my line of work as SME and LAC, I always do a site visit in person. I've had numerous PAs use other people in their organization to do this and then not bring them to the hearing. In all fairness and justice the applicant should be able to cross-examine the PA/ Witness in the hearing who attended the site visit. I have seen this time after time at different counties located within this Great State of Florida and unfortunately this is a common and accepted practice. This even goes farther, when we ask the PA pointed questions and the PA cannot answer it on what another person had witnessed, due to the fact it was not reported back to them. In my line of work, that is called "hearsay", when they have not the actual person who attended the site survey. I am not quite sure whether or not the OCPA stated he was there taking the pictures at the gate or was it another person. In this VAB hearing the OCPA did not notify the property owner for a scheduled site visit. The property owner (through my request) requested numerous times via phone and personal meetings for the OCPA to come out and view the agricultural operation. There must be "feet on the ground" when you are denying a agricultural operator for your letter of denial. The case factors in this OCVAB hearing showed that the OCPA did not request a site visit nor did they actually go inside any of the back ***Farm Barn Storage [FBS]***, but viewed from a gate +/- 300ft and depended on aerial photos. Unfortunately the way the system is set the PA is looking

at property the next year for the year before. As in all agricultural operations, things change daily, this is a common Best Management Practice [BMP] for a agricultural operation. If no equipment comes and goes or just sits in the FBS forever ... it will be used. KRE equipment/hay was stored in the FBS in 2022, 2023 and 2024, and dispersed or sold within the KRE operations throughout the state. The OCPA stated the site survey was on 26 April 2023. How does OCPA know what was there in 2022 and early 2023?? This does not mean that equipment or supplies are not used, may not be used tomorrow, next year or 10 years from now.

D) In this hearing, the OCCE has prior involvement. The OCPA stated there was OCCE actions against the property, but he should have noted that if the AC is granted ... everything concerning this case would be moot. From the very beginning of the OCCE onslaught, Charles contested the elicit orders against their family farming operation. Charles bought the subject property back in 1981 and started FBSs ever since then. KRE equipment was clearly seen on site during these initial site visits (OCCE), as there were signs on various equipment with the KRE logo. In the past history, OCCE clearly violates State Statutes and continued to do it. This should be taken into account by the OCPA, as the property owner must comply with OCCE orders and then try to meet the requirements of the OCPA for their AC. In this case, the property owner might have already had thousands of dollars in fines, if Charles did not remove all his /KRE's outside equipment and supplies. Then the OCPA stated.. he saw nothing outside to justify a AC. One cannot have it both ways with this one. Potential fines amassing daily or leave KRE's equipment on site for a AC. In my personal SME /LAC and judicial court supported procedures : I believe we did the correct procedure and removed everything outside and only the FBS still had the code violation continuing (we couldn't remove the FBSs and put them somewhere else) Just following the directions of the OCCE's Representative, KRE & Charles experienced great financial costs and pain and suffering. If this case had moved to the OCCEB and was heard, we would have stated "we wanted to go through our administrative remedies" to the OCPA for closure. KRE did not want to bet on a decision by the OCCEB to allow administrative remedies, as in the four past denials. (KREs & Allen Davis) they completely ignore them. Now that the OCVABSM has reached a decision UN--favorable for us, this action by the OCCEB is now in full action. This is identical to the case of Mr. Alan Davis versus OCCEB where KRE eventually won through the 9th Circuit Court order, as KRE now owned the property.. and all liens were removed..

E) In this OCVAB, we requested an audience before the Orange County Agricultural Advisory Board (OCAAB). We were similarly denied of giving our presentation to our peers within the OCAAB for discussion. We even went so far as to request "no formal opinion requested from the OCAAB" just give us a chance to give the reason why there are problems with anyone in Orange County trying to get a AC". The final outcome from this was that the OCAAB would give us 3 minutes in public discussion at the very beginning. This is woefully not enough time (we need ++one hour) to give all the issues that are facing any agricultural operation within the Orange County borders.. It was stated offline that OCAAB cannot do this, due to the reason, of the OCAAB can only give opinions to Orange County Government. Also, it was said that the entire OCAAB did not vote on this issue, it was the decision of the OCAAB's Chairman. Mr. Camm is the POC for the OCAAB and I am sending a copy of these issues to him. I request Mr. Camm forward this memorandum to all members of the OCAAB, for future reference. KRE stated we did not want a formal opinion from them. we just wanted to notify them of serious problems within the Orange County codes and ordinances and PA that is affecting all agricultural operations. KRE main office is located within Orange County. In the past, KRE has had many instances with Orange County Government operations concerning the KRE agricultural operations on main site. My LAC / SME Agricultural Consulting Business operates throughout the State and exposes issues that are a hindrance shortsightedness, illegal actions, local governmental discrimination, and direct violations of State

Statutes affecting local agricultural operations. In my professional opinion, I believe this would clearly come under State BMPs. In discussions with the folks up in Tallahassee, the reason why County Agricultural Boards were first initiated in the counties was to stop misinformation from propagating through the local County Halls. The agricultural members of the board (actual Farmers and Ranchers) were requested to give their inputs on local County Government / Business. I am in bewilderment of why we were denied access to show our case before the OCAAB and other issues that we have uncovered. Again, I formally ask for a meeting with the OCAAB to discuss the above issues in this "Lessons Learned" information/ concerns. It is clearly better late than never in this case. Hopefully, Tallahassee Legislation can remedy this deficiency. Please see the below attached email in support of this item.

F) Another item that was touched on but not readily discussed in the OCVAB (we didn't even go over our timely submitted evidence package, due to what I believe was time restraints or (at that period, during the hearing) the fog was lifted on the OCVABSM with issues of State Statute exemption concerning Farm Buildings (ss 604.50) and the Right to Farm Act (ss 823.14), in regards to this agricultural operation. During the initial OCCE, it was stated by their OCCE Representative, that even though KRE was actively leasing the subject property, the agricultural FBS located on the site where illegal by Orange County zoning / ordinance law. This is utterly strange as these FBSs were built prior to 2010 under the ss604.50. During this time frame of 2010, then OCPA, Mr David Fiskham actually toured the site in his OCPA Agricultural Representative capacity. I firmly believe this is why the FBS has lasted for over +++ 40 years without incident from the OCCE+++. Similar OCCEB action happened against KRE in 2019 on the Mr. Allen Davis (844 Sable Palm Drive Christmas, Florida) leased property. KRE was actually in the 9th Circuit Court of Orange County with a Quiet Title - civil issue outstanding, but the OCCEB totally disregarded all Florida State Statutes, due process and administrative remedies similar in this hearing (OCCEB administrative fines amassed to over \$30,000) - due too a severe injury that left myself crippled, in August 2019 ... while trying to move the KRE office complex, (note: distance a mere 20 ft to the next AC KRE owned property) but the court order stopped it and later KRE received AC on this property. Outcome - all administrative fines were removed by OCCEB, but no requested apologies were submitted from OCCEB. Back to this OCVAB hearing, all KRE equipment located outside, had to be removed from the site or face pending the same type of administrative fines. Due to past practice(s) of OCCEB, KRE removed all farm supplies / equipment outside and put some inside the FBSs. KRE's contracted trucking (18 wheeler tractor and three tractor trailers) was on site but had to be relocated to a truck/ trailer storage facility located nearby.

G) There was quite a discussion concerning Florida Tangible Tax (FTT). The OCPA Lawyer wanted to know everything about KRE tax status and ownership in this issue. I was under the firm belief that there was a \$50,000 exemption for agricultural operations that have the AC. I later found out after the OCVAB hearing that it is only \$25 000. This was confirmed by my CPAs and other sources. This is one that I was completely wrong on, and I firmly admit to being wrong on this issue. But this raises an interesting point. Why does not the Florida Agricultural Community have an extra \$50,000 or \$\$\$\$\$ FTT exemption. Just like the AC is a property tax break given to the BFAEs. The folks in Tallahassee are always trying to find out ways to help the small and large BFAEs. This tax break could be legislatively enacted to help this Florida downtrodden AC -agricultural operations. A tier system could be enacted dealing with the size of the BFAE -agricultural operation. At my next Legislative Meeting with the Florida Cattleman's Association, I'm going to bring this up as a issue, like the last one we had on the Florida Sales Tax dealing with the Florida Department of Revenue with great success.

H) Agricultural Operations Site [AOS] - It was discussed during this OCVAB about a primary usage 5000-AOS. The subject property was submitted to the OCPA for AC as a AOS. I gave an example of the location where one already exists for KRE at 19733 Lake Pickett Road Orlando, Florida, 32820. This was submitted to the OCVABSM using the OCPA website describing KRE property, as additional evidence submitted during the hearing. The subject property is well valued by KRE, due to the immense Farm Barn Storage [FBS] at over 10,000 sq ft under roof. OCPAR stated AOSs are typically located adjacent to a active agricultural operation. This does not seem correct by my formal education and BMP's concerning it's "required location adjacent an active agricultural operation". Many times AC agricultural operations are located miles away from a AOS location. An excellent example is all the ACs leased and owned by KRE (15 AC sites) just within Orange County or adjacent and also miles away from each one. It is preposterous to state, AOS (with AC) must be adjacent to another for AC to qualify.

I) Lightly discussed at OCVAB....The main reason why KRE wanted to lease the subject property was for the enclosed FBS capability. The years prior to the KRE' site lease, Charles used these FBS since 1982 for commercial livestock, hay storage and oakwood - firewood aging. KRE during 2021 to 2022 lost all of its capacity to store inside / enclosed commercial livestock hay. This was caused by a Lake County Code Enforcement Board [LCCEB] Again with this LCCEB, all State Statutes and BMP's standards were submitted at the LCCEB hearing, but the LCCEB ordered all the unpermitted buildings to be demolished (KRE did not have approved permits to build them - agricultural buildings ss604.50). Again it should be noted, when you go before a local county governmental code enforcement board they do not understand the State Statutes, Federal Law and believe their local county ordinances/laws apply. This has been a problem throughout Florida for all small agricultural operations, that do not have their AC in place. No AC means no Florida / Federal Law protection, this is not the way, in my opinion, the FDACS intended the State Statutes to be interpreted. This is another reason where the system is breaking down. Legislative action needs to be taken immediately, as these FBS were clearly used by a BFAE on agricultural operational properties and now destroyed. KRE built these FBS in the early 2000 under ss604.50. KRE leased this property from the Lake County resident for BFAE agricultural use. But unfortunately, the Lake County owner / resident did not want to get a AC. This decision by her, cause great hardship for the KRE operation. Under force of LCCEB administrative fines of \$1,000 a day, KRE reluctantly destroyed the FBSs and allowed all the commercial hay that was stored in these buildings, to lay on the ground outside (not covered). Anyone would know by BMP's, that commercial hay cannot be left outside, uncovered and expected not to become moldy. Only cows can eat this hay when it is in this condition. KRE suffered great financial loss in this calamity, as KRE could not sell the hay commercially. KRE eventually used the hay to feed KRE's cow/ calf operations at other KRE sites and gave the rest away to other cow / calf operations. KRE believes it was fate that allowed them to use the Orange County FBS agricultural site of Charles with the FBS for the hay crop of 2022 (for \$1,000 Lease payment). Currently, the 2023 KRE Lease payment is \$10,000 per year. OCPA was aware of all of this, as I told OCPA about this before it happened, while it was happening and after it happened. I am in complete bewilderment of why OCPA did not want a "feet on the ground" tour of these FBS complex prior to their AC decision. The commercial hay from 2022 was sold and used by KRE out the door. And the new hay crop of 2023 is now in the FBS complex, being used and sold daily.

J) Not discuss at OCVAB... Notification of who actually reported the subject property to the OCCE for code, zoning, ordinance violations. We have asked OCCE's Representative "who was the private citizen that reported us???". There are written laws governing this issue, who cause all the nuisance issues at this location. To this day, we have not received any confirmation for a private citizen nuisance issue. I still believe the Right to Farm Act (ss 823.14) was and now in effect, even though the subject property has not received the AC.

K) Request for Florida Attorney General's Opinion [FAGO]. Throughout this entire case / hearing we requested intervention by the FAGO. This was summarily denied with no reason given. During the OCVAB the OCPA Lawyer stated that this would be a NO-GO ..even if OCPA wanted to go... tried before in another case/hearing. ... with it to the Florida Attorney General. I am a complete bewilderment on this, as all the information and intel that I have on this issue clearly shows that Orange County Government could have went to the Florida Attorney General for FAGO. I even showed OCVABSM in my evidence package where there were numerous FAGOs addressing farm buildings and farming operations, asked by local County Governments. I've learned in the past that "sometimes you do not want to ask for something ...if you know they're going to say no and not support you ... I firmly believe that the Florida Department of Agriculture and Consumer Services [FDACS] needed to have some say on this issue. As you know, it is basically illegal for them to intercede in this lower quasi judicial arena. I also believe that FDACS would have formerly stated there are many BMPs that were violated by this local County Government doctrine.

L) Statement by OCPA.... the OCPA stated.. is a self-governing rule basically. What happens in other Florida Counties by the local PA has no president or bearing on what they do in Orange County. Other counties across the State of Florida - AC issues are completely different across the board. I have personally seen this in my LAC /SME Agricultural Consulting Business. It's strange how the quasi - judicial nature of the local county governments far different from the Florida and United States Judicial System. It is not and I repeat "not equal enforcement of the law". This was clearly seen by my case Kupke versus Orange County (State) and Kupke versus Orange County (Federal). This needs to be addressed by the folks in Tallahassee. as small agricultural operations -BFAE across the state are being greatly impacted, when they are not allowed/ denied AC Gianolio vs Markham FCOA, 4th District, case number 88-3477 states "HN3 - although it is presumed that the determinations of the property appraisers are correct, the presumption is reputable if the taxpayer can demonstrate that the property appraiser abused his discretion or failed to follow the required statutory procedures, his determination cannot be entitled to the presumption of correctness"

Below is my written rebuttal to the OCVABSM factors.

I am now going to discuss the recent denial of AC on case number 2023 -00030. I will discuss the different factors that the OCVABSM has outlined in his opinion. It was brought up during the hearing that OCPA makes their own rules (see Item L above). Therefore, I will only use Orange County Properties that KRE either owns or have active leases on them. They are listed by the OCPA as AC (15 sites) in Orange County. Unlike the above (formal style), the below will now be written in a format that I typically use for the less lawyerish type person (agricultural like-minded people). I work in a lot of agricultural organizations and where lawyerish is not always used. Please forgive me, as I have found that this style of writing is one way that the folks up in Tallahassee to continue to read it because it is entertaining. My wife Anita states this style of writing is humorous and steps on many people's toes. I am truly sorry if this happens, but it must happen to tell the KRE story. My understanding of the makeup of the OCVAB, is that it is comprised of ordinary Orange County Citizens who volunteer for this position. I'm writing the below so that they can understand from an agricultural viewpoint, what exactly needs to be said and reviewed for a AC on a piece of Orange County property. I will go through what the OCVABSM states. ... Factor by Factor and addressed each one. Sorry for some of the overlap though because they are very similar in Factor as First Factor and Second Factor ...etc. In agricultural related terms "So now that OCPA and the OCVABSM has thrown their MUD ... now it's time for KRE TO HOSE

OFF ourselves and throw some KRE MUD". KRE will now go from the "defensive mode to the offensive mode in our viewpoint".

First Factor: Length of time the land has been used... it was stated that the subject property was not used for BFAE. At the closing of the hearing, we requested only that only two acres be approved for AC. Where the FBSs location is in the center of the agricultural property (also surrounding the FBS) and egress to / from (down the east side of the property) that area to/via Trevarthon Road (exit). The OCVABSM should have stated this straight out in his findings and just looked at this concise condensed AC issue . Not quite sure why the OCVABSM went through all the FOGGING. My personal definition of ****fogging**** - the real truth is like a beacon but it is covered up by the well-placed and intentional fog around it. This is a common practice by a fogger who tries to sway opinion by not letting one see the true meaning of the issue. The OCVABSM was aware there is a homestead listed on the subject property, which automatically - one acre goes to the homestead - by State Law - not able to have AC and given a new parcel number when a AC is granted on the subject property (example 19749 Lake Pickett Road, Orlando - homestead) carved out from original parcel, noted on property record as agricultural property 19749 Lake Pickett Road Orlando - agricultural. The subject property ...if it had received the AC would have had this OCPA action carried, out listing the two properties separately with new parcel number. Supplied information by the OCVABSM states " multiple residences and unrelated non-agricultural businesses... this statement has no bearing in my belief, as this is not even able to get the AC on this section of the subject property. And they're clearly was a agricultural business being conducted on this property. *****Now for the first elephant in the room***** . Please do not use "a residence" for the term "intended use of the property or current use of the property" as we did not ask for this for the homestead parcel to be AC. If you kindly read the governing ss193.461 2(d) "When property receiving an agriculture classification contains a residence under the same ownership, the portion of the property containing the residence and cartilage must be assessed separately, pursuant to ss193.011 to qualify for the assessment limitations set forth in ss193.155. The remaining property maybe classified under the provisions of paragraphs a and b". The OCVABSM seems to miss the point, what's left over after you've removed the residence, there are over 10,000sq ft of FBSs in this selected future AC location. In discussions with the OCPA, Mr. Jeff Miller at the Orange County Farm Bureau meeting on 2 October 2022 (I sat at his table and discuss this verbally) of the KRE's game plan for this AC and when the first to last FBSs were built and why (to this date he has not answered that question). It seems that Charles cannot remember exactly when it first started, but he believes it to be back around 1982. KRE has personal conflicts with the Orange County Building Department in 1995 (Location 19711 Lake Pickett Road Orlando). KRE was forced to stop work by a "red tag stop work order" due to the fact KRE was building a "STEEL constructed pole barn" located on this property. It was stated by the Orange County Building Department that agricultural pole barns "poles" cannot be made of steel but must be made of telephone poles (wood) - minimum of a 8-in caliper. Outcome from this action, caused ss604.50 to be written into our State Statutes (thank you... Orange County ...from every Agricultural Activity in the State of Florida). KRE's case was the cornerstone for this Florida State Statute. If you look at the supplied evidence package the FBSs are all constructed out of large wood telephone poles. OCPA then, Mr. David Fiscum told Charlesyou got to make them out of woodonly for the support structure. These buildings were constructed by an BFAE -activity.... (Charles) ... then Florida State Law- agricultural pole barns do not need permits to be constructed, then after 1998... ss604.50. Some FBS have been in place for more than ++40 years. The subject property just did not have a AC attached to it (again just a property tax break per above Item G). This is a cold hard fact and no fogging can get around this elephant in the room. If Orange County Government wanted these FBS not to be there, then why did they allow them to be built continuously over the years. challenge this agricultural activity and not step in with the OCCEB sooner. Why wait until now?? Please also note that KRE parked the above

Item (F) 18 wheeler tractor and three tractor trailers on this subject property since 2021. And for the AC - agricultural business - KRE leased the subject property in October 2022. Does not this Factor take account for KRE BFAE usage??? It is also strange to me why my KRE's BFAE status does not take into account here. KRE is applying through a agricultural lease for usage of the subject property. The property was used for agricultural use prior to this but never applied to received the AC. Please look at the elephant in the room, not the orchestrated fogging and mud on this issue.

Second Factor: Whether you use has been continuous ... when KRE gained access to the FBS in October 2022. KRE immediately filled the barns with KRE commercial hay and required (to keep dry) equipment. Commercial hay is a agricultural crop, whereas, grown, cut, and transported by KRE agricultural operations. To state that commercial hay is not a agricultural crop.... is an error. It is a BMP to store the commercial hay in a FBS. One must understand tha Charles previous agricultural activities on this site were conducted, but Charles never attempted to apply for a AC. The FDACS would recognized this site under the definitions of ss 823.14 - Farm .. *** "Farm means the land, buildings, support facilities, machinery and other appendices used in the production of farm..."***. During the many years prior to KRE lease, Charles easily made over \$1,000 / year (FDACS requirement) in agricultural related income. There is nothing in the State Statutes or local OCPA that requires Charles to apply for an AC. AC is only a Florida Property Tax savings given to BFAE. It should be noted in our evidence package, we supplied the OCVABSM with the ss823.14 Right to Farm Act . Hopefully the OCVABSM took the time to read the definition of exactly what the FDOACS- of what a farm operation is Please note, definition for "Farm operation means all conditions or activities by the owner, leasee, agent, independent contractor or supplier which occurs on a farm in connection with the production of farm....". Around 1982?? was the time when Charles started his farm(BFAE)so if you have a start and he has continued to now (but was shut down by OCCE - via nuisance ordinance early 2022). KRE then came on to the picture and applied for its AC in late 2022. KRE is the BFAE applying with a lease on the subject property. All AC's have to start somewhere. To make the statement that no past agricultural activity on this property was conducted . . . IS IN ERROR. The FBSs was built under ss604.50. per above Item (F), this is discussed as a Lessons Learned ****Now for the second elephant in the room****. During my meeting with Mr. Jeff Miller I asked him verbally face to face was there anything else needed from KRE in support of this case (see above Item A). He stated no... it is in the system and let it work its way through the system. I was completely blindsided when the OCPA Lawyer had the audacity to ask KRE questions concerning KRE - BFAE status. We are all Professionals in that room and I didn't ask the OCPA Employees (oh!! wait a minute, they are presumed correct on anything OCPA say or do in this VAB hearing) their credentials or the OCVABSM pedigree. I went to that meeting assuming that my KRE credentials/ pedigree were in place. I even stated that if there's any issue concerning this "please stop this hearing. ...for a rehearing at another furture date and allow me to put in KRE's new evidence" that is required to secure my status as a BFAE or anything else you want for AC. The OCVABSM did not stop the hearing and I took that as I met the OCVABSM's standard. The Final OCVAB needs to look at this very seriously, as it is completely a fogging job. KRE has been around since 1909. My forefathers in the KRE lineage would turn over their grave, for what I believe was a pointed and well executed attack during this OCVABSM hearing on KRE's pedigree. KRE's empire includes over 800 acres of which KRE either owns or executive decisions on (via.. lease or other). If the OCPA needs any KRE pedigree information (should have asked for it at our face-to-face meeting (or simply just a phone call away) it would have been placed in our evidence package). whatsoever KRE will fully give it as long as it does not violate KRE tradecraft guidelines. It should be noted that the OCPA already has numerous past IRS schedule F's, business plans, KRE -agricultural guidelines, receipts for hay / feed, AC leases, Florida, equipment/supplies, the letters of reference, over 15 ACs just throughout Orange County the State of Florida Premise ID certificates(s) and a KRE Tangible Tax status currently on file from past cases before the OCVAB. Please tell me . . . what more do you

need?? I think this answers the question of whether or not the property in question or KRE - has been continuous.

Third Factor: Purchase price.... Charles has owned the subject property for a long time, since 1981. When Charles first bought the property, Charles was totally surrounded by agricultural activities. Unfortunately now, Charles is what is known as a Agricultural Enclave and there is nothing but planted houses around.

Fourth Factor: Size, as it relates to specific agriculture use.... again as stated in First Factor, we only asked for the specified++ two acres++ for the AC. Within this 2 acre AC parcel the FBS are located. ***The third elephant in the room***, is a BFAE (KRE) allowed to have two acres for agricultural usage for FBS's. If you look at the KRE 's Quarantine Zone - Sable Palm complex, Christmas these properties are comprised of only one third acre. Each one of these one third acres have a AC individually and stand alone. The OCVABSM stated "insufficient testimony and evidence were provided to show the need for storage of hay and equipment and that the size of the subject property is adequate to fulfill that need. While some of the testimony conflicted it was clear that the hay and equipment that were to be stored on subject property were not it put to use on the subject property and could only be used elsewhere. The petitioners argument that the size of is adequate for storage, therefore, qualifies for an agriculture classification is not in keeping with the intent of the law". Sorry, just saying something does not make it true, but again OCPA can do this unless we show where they are wrong. Please ask any BFAE or let's think out of the box and go to your OCAAB WITH THESE QUESTIONS!!!. Do you need a enclosed Barn for your hay and equipment and does that barn, only be used for the hay and equipment ONLY for that location???? Oh wait, we were denied being able to do that in front of the OCAAB. Why???. Any BFAE will kindly tell you .do you know anything about agriculture, about the BMPs, about the way things work in the agricultural world and finally the OCVABSM states "is not in keeping with the intent of the law". I have to ask you what law is the OCVABSM referring to?? Going up against a OCVASM, using this logic is a recipe for disaster for ANY BFAE trying to get a AC in Orange County; no wonder agricultural activities are only planting houses now. I do not know how could even fathom wh, the OCVABSM can even assume this theory. Please show me where the any law states that you MUST USE the hay and equipment only on the site where it is located anywhere in a BMP's, State Laws, Federal Laws or common logic that affects agricultural activities. Finally, the OCVABSM states "under petitioners definition, the garage of any homestead residence may seek agricultural classification if it is large enough to house a tractor or some boxes of tomatoes". Sorry, more fogging /mud, the OCVABSM SHOULD KNOW that a homesteaded property is exempted by law (1 acre requirement for cartilage), then the property is split to receive a AC. I've seen the property appraiser in other counties, where the garage is separate from the house (this is an important requirement ...not connected) receive the AC as it is the attached to the AC property. But, I'm truly sorry, KRE was not selling tomatoes out of it, but KRE are storing hay and tractors/ supplies in it. KRE has this on a AC "garage property" they own, but fortunately this property is not located within Orange County

Fifth Factor: Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices. Again the OCVABSM did a skillful job for fogging. He stated the petitioner argued that the agricultural activity is the storage of hay and equipment on the subject property. However, the petitioner failed to explain what if any, accepted commercial agricultural practices apply to this activity, nor identify any effort that has been made to sufficiently adequately care for the subject property in accordance with those accepted commercial agricultural practices. Continuing, the OCVABSM stated "Simply storing some hay for a few months of the year is clearly not a primary use of such property" ***Now for the 4th elephant in the room***

again, please see ss823.14 Right to Farm Act for the definitions of a farm... the barns are the FBSs and the surrounding two acres are access / egress with barns & support facilities!!! In my opinion , the land was efficiently cared for with accepted agricultural practices by: clearing the land, upgrading the surrounding land, digging overflow canals (drainage), installing electricity and water, roads and accessory parking and building the barns & support facilities on the land. Is not the land changed/ upgraded when this happens??? It is my belief, the Florida State Statute(s) takes precedence here and the OCVABSM's FOGGING/ MUD definition is trumped.

Six Factor: Whether the land is under lease. . I am truly sorry that in the agricultural world, we do not put a lease in effect which is from / written by a Philadelphia Lawyer. A farm lease is what I consider a living lease. It is always changing, as you are adding more buildings, fence lines, driveways, egress and exit, culverts, livestock water ponds and the list goes on...and on. To have a agricultural lease that limits you on what you can do in the future (as long as it's not illegal) is typically not a agricultural lease. KRE has used this evidence supplied agricultural lease in most all the KRE's Leases throughout the Great State of Florida. This is the first time anyone has ever questioned the validity of what KRE lease encompasses. As you plainly can see there is a section (III. c) where either party can drop the agricultural lease within 30 days. Oh, one other Factor, because we were denied on our KRE lease, we have rewritten it and dated it for December 2023 (to clean up the handwritten notes on the lease) ****Now The fifth elephant in the room****. OCVABSM states "while the use of storage buildings is handwritten on the lease, which includes multiple other uses including grazing, the petitioner acknowledged that grazing is not taking place on subject property, but may be a future use". Here is an excellent example of how it's a living lease. Charles asked the OCCE site survey representative this exact question (about number of livestock) and it was stated "not allowed". OCCE will not allow (limits no more than five) animals on this property. OCAAB might want to look at this exact issue, when it comes before the OCAAB and make a recommendation to Orange County Government about "nuisance" related impact that skirts ss823.14. This OCCE livestock ordinance without a AC, is a death sentence to any fledgling agricultural endeavor in Orange County. The storage buildings are the FBSs and the reason for the 2 acre AC (a BMP standard) The KRE lease was changed in midstream, as it was realized that farm animals were not allowed on the subject property. In the future, KRE will use this site (in the far rear) as a useful Quarantine Zone (a BMP standard). Future KRE plans called for another AC covering this area. But luckily, the OCCE cannot enforce their draconian ordinances upon it, once a AC is attached to it.

Seven Factor: Other factors that may become applicable..... OCVABSM stated "must be most significant activity on the land, storage of hay and equipment, even assuming arguendo that this would qualify as a legitimate bona fide activity, only occurs a few months of the year therefore... the storage of the hay and equipmentis not the most significant activity on the land". Now, ****The sixth elephant in the room****; I am quite impressed with this statement, it clearly makes no common sense in the agricultural world, as this is not the way it's supposed to be for AC. Remember now, if OCPA approved the AC on this subject property the previous major activities stated on the land have been removed by the OCPA via Homestead on a separate parcel of property. ONLY what is left over can be considered classified under the AC. Making the mere statement that inside storage (hay and equipment) are not a agricultural usage for this land is in error. Please OCPA, OCCE OCCEB or Final OCVAB enact the above Item K and ask the Florida Attorney General if this is a BMP and does some Florida State Law apply to this. I sure hope so, because there's a lot of Florida Agricultural Activities out there that are depending on this exact issue / theory. Now I will give you an example where this Factor / theory is flawed. Please review addresses for Quarantine Zones listed for KRE in Orange County (844 Sable Palm [complex- five parcels] Christmas & 21667 Fort Christmas Road Christmas) both of these two KRE properties had to go

before the OCVAB due to the fact that OCPA denied AC on them. The then OCVABSMs understood a Quarantine Zone is required /needed on livestock operations to meet FDACS & USDOA - BMPs. On these KRE properties, livestock are not there year-round. The BMP is to keep this property vacant until you need it with a sick animal. If unfortunately you had a sick animal on this property, you had to thoroughly clean it afterwards or face infecting future QZ livestock. It is unknown whether or not, when you buy a animal for your agricultural operation... is it sick. Hence you use these QZ properties to allow a time limit to go by and watch the animal for sickness. In some past years, KRE have used these QZ livestock areas for only a month, during the entire year span. This process on other KRE properties located within Orange County with ACs on them do not have the same standards as what you're placing on the subject property??? *** seventh elephant in the room*** another statement by the OCVABSM "of some hay", our submitted evidence (photos) show that three FBS bays of over 100++ round bales were stored in the FBS in 2022. Does the OCVABSM implicate... it's just a couple of bundles of square bails. Each of these round bail - rolls are over a thousand pounds each and very in size from 4 ft wide to 5 - 8 ft tall. This is not a small amount of hay *****this is a humongous amount of commercial livestock hay*****. Please go to the OCAAB and ask OCAAB are there any hay operations ...like KRE located in Orange County (possibly Robin's operation in East Orange County) ask the OCAAB whether this "of some hay" is a BMP. Next, I would like to go into what Mr Jeff Miller stated during the hearing. He stated when asked the question of agricultural equipment, whether or not, a bobcat (skidsteer machine) and high reach - bucket truck can be used on agricultural property. He stated in his opinion these are NOT agricultural equipment. Had Mr. Jeff Miller went into the FBSs, he would have seen/ photographed a lot of other agricultural equipment and supplies. Again, why didn't HE do a proper site survey and come in and "feet on the ground approach". Please, see above Item I.

Well folks, there are seven Factors and seven elephants in the room. The KRE AC - Agricultural Endeavor Room is really full of elephants (seven pachyderms and they are all quite big in size and no MUD on them) now and it's getting really hard to move in it. If PETA, Sierra Club, Audubon Club or whoever Club or organization heard about all these elephants in one room, they would demand for them to be let out or give them at least 2 AC acres to roam around in like we asked for. It's common knowledge that a pig/hog cannot even be put in a cage. This law is part of the Florida Constitution... believe it or not. I truly hope the above second section of this memorandum was entertaining for the reader, as it was for me to write it. Again, I do not want to step on anyone's feelings or toes in my above presentation, but the truth and above actions of this local governmental community has forced KREto /must "be said in writing".

In conclusion, the about topics and discussions should be discussed within your organization . The OCPA & OCVABSM reported the reason we wanted this AC, was to stop OCCE issue . Please read ss823.14 subsection (6) Limitation Of Duplication Of Government Regulation ... a local government may not adopt any ordinance, regulation, rule, or policy to prohibit, regulate, or otherwise limit and activity on a bona fide farm operation on land classified as agricultural land pursuant to ss193.461. WOW ... STOP THE FOG...should I say anymore on /about this subject ?? The driving factor in this case hearing, is the future possibility of fines/liens of \$1000?? a day fine, can be placed upon Charles & KRE's BFAE operation. We intend to take this back again for the year 2023 for the OCPA's AC approval and this time around, you better bet, we are going to be ready for the FOG & MUD and our side will be wearing full rain suits

We request that the OCCE and /or OCCEB state in writing, as soon as possible, they will "NOT pursue a lien during our legal administrative remedies and due process allowed time-frame". We have cleaned up the outside (already at great expense and hardship) to meet your standard , but the FBSs are still at issue and KRE hay must be stored inside. Also, someone in Orange County Government..... please "order the OCAAB to listen to our case", to get an opinion back, from the local Farmers/ Ranchers to Orange County Government. And lastly, we hope that the Final OCVAB will take this information under consideration, as we all know ; the Final OCVAB can table this issue until all the answers can be acquired, when they make their final judgment on 2022-0030.

Another issue that just happened to KRE on January 8th, 2024..10:05 PM... "someone" opened (**SUS** undid the chain clasp and removed the gate bumper bar... gate was forced open... outwards) the outside perimeter gate that allowed the KRE's cow herd to escape. Then "someone" drove the cows over two miles awaydown south Fort Christmas Road almost to Reindeer Road. This action was unprecedented for KRE, to bring the cow herd back, KRE had to hire additional Cowboys and transport back via cattle trailers(\$\$\$\$). During the process of the cows getting out, one pregnant heifer was hit just south of the illegally opened gate on Fort Christmas Road. Thankfully, the driver was not hurt, but the minivan took severe damage. The Orange County Sheriff's Agricultural Unit is investigating this illegal act.... against KRE. I want everyone to know that..."it's hard to be a Cattle Rancher".

I fully intend to take the above issues, to the Florida Cattlemen's Association and the Florida Farm Bureau for guidance. I will use this case / hearing in my presentations to the people up in Tallahassee, both public and private . That group up there will always bend an ear "trying to find out why all the new agricultural activity in the State of Florida is drying up". I want to make the following clear and precise, KRE currently is spending \$10,000 (2023 -????) a year on this lease for this property. In the year 2022 KRE only paid \$1,000 per year. KRE cannot fully execute all the plans it has for this leased BFAE. OCPA / OCVAB has stalemated all efforts to effectively use this BFAE property, ***For agricultural operations and usage***. At KRE Orlando, main site -operations, many machines and supplies are being stored in the front of these properties under tarps. I used this FBS lease for a buffer on building future buildings on KRE propertys . A eminent domain case against KRE caused many hardships, due to the fact, equipment had to be moved and the buildings were given KRE, to take down . These buildings / materials are currently being stored at KRE Orlando - main site operations and our Lake County site. In hindsight, KRE should have hired someone (builders and welders), paid them (\$11,000++) to start building building's on KRE's BFAE properties, with our materials and save KRE from this forced hardship. Due to my severe injury (directly caused by OCCEB judgment of 2019 through 2021), I could not complete this task. Then in 2023, I had severe heat stroke and down for almost a year. All building materials, supplies and equipment should have went into the FBSs at the subject property; but why put them there, if all these FBSs are scheduled to be ripped down by the OCCE mandate (think long and hard about this issue folks!!!). At the subject property many of the current area agricultural operations have changed (forced) and are now planting houses instead of crops. I assure all of you, that this will be what will happen with this BFAE (Charles) if the AC is not granted. If this practice continues . who will feed all the people oh, wait you can get it at Publix . Hopefully, we can learn by our mistakes and fix them . either voluntarily or legislatively. If you have any questions on the above or concerns please do not hesitate to call 407-797-0769. I would love to debate the above issues in an open forum if you allow me access to your organization both private and public. Please, before you go any farther on this Final OCVAB hearing timeline, please allow us to go before the OCAAB and tell our peers what is happening and let them have a say in this matter.. enough written, thank you for reading this long-winded memorandum and I hope you enjoyed reading it. Hopetful, this will be the cornerstone for new State

Statutes generated by the State of Florida Legislature... I have been a part of this, seen this and been there before.....

THE END or is it!!!

Sincerely,

Robert W. Kupke (ASAC, LAC, SME)
Kupkey Ranch Enterprises
407-797-0769 cell
19749 Lake Pickett Road Orlando, Florida 32820
A Fresh From Florida Agricultural Business

2024

- 0027

Suzette Chandler
P.O. Box 160
Mascotte, Florida 34753
December 17, 2024

#3

RCUD

DEC 18 '24 PM 4:24

Orange County Value Adjustment Board.
109 E. Church Street, Suite 450
Orlando, Florida 32801

Re: Petition # 2024-00027

Parcel ID 13-22-30-0000-00-005

To Whomever it may concern:

I am, Suzette Chandler, P.O.A. for the property owner, Charles Carden. There are disturbing issues concerning the V.A.B. decisions of denial. Unfortunately, Mr. Carden and I could not attend the December 5, 2024 meeting due to a traffic stand still for over two hours on the morning of December 5, 2024. Mr. Kupkey represented us and has filled us in on the details.

It was mentioned in both V.A.B. meetings, 2024 and 2023, that there was no agricultural use for this property since 1981 (purchase date). This is erroneous. Mr. Carden was a bee keeper for over 20 years with over 100 hives and sold honey to the Danton Company in Ocala. He also raised hogs, over fifty, at a time. He was involved many years ago with Future Farmers of America, and assisted the members in raising guinea hens. He has had goats and cows on his property over the years and has sold hay for Mr. Kupkey's KRE.

(over)

(1)

The second point of concern is that six goats was considered to be an insignificant number. Six is the minimum number allowed by the Agricultural Exemption stipulations. This, however, is an insignificant point made by the V.A.B. since Mr. Carden has a quarantine zone under the umbrella of KRE. The number and type of animal can vary depending on need.

I also disagree with the statement about the bobcats being used only for commercial use. I know this is a ridiculous code violation since bobcats are versatile with agricultural attachments eg. forks, buckets, bush hogs, augers, and plows. I also know that Mr. Carden has not used these bobcats for commercial use in over two years, and before then, only sparingly in disaster relief. They have been used to maintain his property and remove fallen trees from storms, that blocked the roadway.

The other point involves the pole barns which he built long before permits were required and unknowingly added a few more on later. He has housed necessary equipment and tools for his various agriculture endeavors for over forty years. They are over 600 ft back on the property and surrounded by swamp and trees. There has never been an outside complaint about these barns.

The first part of the paper is a review of the literature on the topic of the effect of the environment on the development of the human brain. This is followed by a discussion of the methods used in the study, which included a review of the literature and a series of experiments. The results of the experiments are then presented, showing that the environment has a significant effect on the development of the human brain. Finally, the paper concludes with a discussion of the implications of the findings for the field of neuroscience.

Currently they house quarantine pens, as well as machinery and tools to maintain the property. Also, Kay is housed here from K.R.E. and sold. These pole barns, built by Mr. Carden, are a collection of his life. When code came in (against Florida State Statute 604.50 and said the pole barns were in need of demolition as well as his equipment being against code, as well as the logs on the property, they might as well have cut his legs off. He became depressed and actually had a stroke in this time period followed by a major hemorrhagic stroke, April 27, 2024.

Mr. Carden has complied with code enforcement requirements as best as he is able at 75 years old. I have one question: If aerial views since 2015 indicated all these code violations, why NOW? Code went onto his property at the advice of an insider. I have all the transcripts. EPD agent, Ms Jennifer Gooch came onto his property taking photos of dwellings way past the no trespassing sign. I am the one who stopped her. She had no permission at that time. She came under the pretense of seeing if there was oil in the water. This was after it had been ascertained that there was no oil in the wetlands to the West of Mr. Carden's property. The flow of water here goes from West to East. Ms Gooch never informed us that she was also working with

code enforcement until she left the property and handed us her card and the code enforcer's card for Steven Marconi.

Also, of note is the first inspection for Agriculture Exemption by a coworker of Jeff Miller. Charles Carden was denied without a proper inspection of the pole barns full of hay, and agricultural machinery. The inspector never came beyond the locked gate to the back of the property. One would suspect that the denial was pre-ordained.

Again, I raise the question: "Why Now?" If code felt there were violations by aerial views from 2015, then why nine years later is Mr. Carden, a tax paying senior, and veteran, having to deal with threats of fines and denial of his agricultural endeavors? Is it not more humane, and in line with the American Way, to acquire land with an honest offer, rather than threatening and fining an elderly disabled man?

Sincerely,

Suzette Chandler P.O.A
for Charles Carden

#4) KRE Finding of Fact

5th NON-Apparent Evidence

From:

Sent:

To:

Cc:

Subject:

Aganovic, Miola <Miola.Aganovic@ocfl.net>

Tuesday, November 12, 2024 9:15 AM

309robertk; hambrose@sjrwmd.com; nmartin@sjrwmd.com; sjoiner@sjrwmd.com; Kevin Camm UFL

Johnson, Liz; Garrett-Kraus, Karen L; Thomas, Shana; Hull, Tim M; Cochran, Denise; Thomson, Jennifer E; Marshall, Megan

RE: Request for OCEPD answers concerning: Incident 24-645870 - PID 13-22-30-0000-00-005

Mr. Kupke,

OCEPD has referred this case to the WMD for their review and handling.

Thank you,

Miola Aganović, CPMSM, CFM

Environmental Program Supervisor

Environmental Permitting, Compliance and Enforcement Program

Environmental Protection Division

3165 McCrory Place, Suite 200

Orlando Florida 32803

office: 407-836-1451

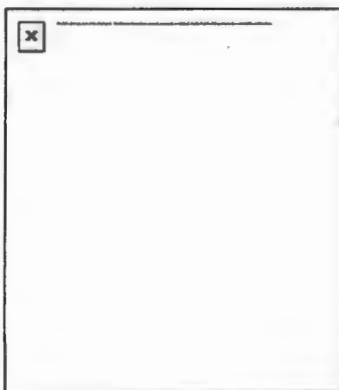
cell: 321-689-4272

fax: 407-836-1499

email: miola.aganovic@ocfl.net

web: www.ocepd.org

Visit our Healthy Lakes Need Living Lakeshores Website: www.ocfl.net/LivingLakeshores



If you have any questions, feel free to reach out to us at wetlandpermitting@ocfl.net. Be sure to include your permit application number with your request.

From: 309robertk <309robertk@gmail.com>

Sent: Monday, November 11, 2024 11:09 AM

Hand Delivered on Dec 18 2024 to OCVAS

Why...
OCPA
Has All
of it
on file

...
Except
the

OCEPD
Memo...

KRE

Handwritten notes at the top of the page, including "K 62", "239", and "142".

Why...
A930
11A exit
+ 2 to
on his



Exit
the

DEPD
Memo...

Handwritten marks and scribbles, possibly initials or a signature.

to arrive Dec 18 1954
Office Delivered on

To: Aganovic, Miola <Miola.Aganovic@ocfl.net>; hambrose@sjrwmd.com; nmartin@sjrwmd.com; sjoiner@sjrwmd.com;
Kevin Camm UFL <kcamm@ufl.edu>; 309robertk@gmail.com
Cc: 309robertk@gmail.com; Johnson, Liz <Liz.Johnson@ocfl.net>; Garrett-Kraus, Karen L <Karen.Garrett-Kraus@ocfl.net>; Thomas, Shana <Shana.Thomas@ocfl.net>; Hull, Tim M <Tim.Hull@ocfl.net>; Cochran, Denise <Denise.Cochran@ocfl.net>
Subject: Request for OCEPD answers concerning: Incident 24-645870 - PID 13-22-30-0000-00-005

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Ms Miola, Mr. Camm and all,

I see from the below email that OCEPD is closing this case file. Kupkey Ranch Enterprises (KRE) is still formally requesting that they be allowed to remove poisonous and invasive species plants from the entire agricultural leased property. Also, KRE had a perimeter fence fine that was removed by KRE and then you put a stop work on us. For months, KRE could not keep livestock outside the enclosed barn areas, at this location under our Quarantine Zone (QZ) operation due to a missing perimeter fence line. As you are well aware, this is a Best Management Practice (BMP) and a requirement by Florida State Law. KRE could only allow the livestock out when there was a farm worker present.

♦♦♦Can KRE go in and repair this perimeter fence line using mechanical means???♦♦♦

Your below email does not discuss this and KRE does not want to violate anymore proposed Orange County rules ...etc. and regulations. KRE just wants to know whether or not KRE can do licensed bona-fide agricultural activities on this leased property and what is KRE's limitations. Nowhere have KRE seen any formal correspondence or documentation from you stating that a bona-fide agricultural activity cannot remove poisonous and invasive species plant life and repair fence lines.

♦♦♦Can KRE remove poisonous and invasive species from this leased bona-fide agricultural property???♦♦♦

KRE was promised this through your verbal statements /lawyersbut KRE has not seen any formal written policy/outcome from this verbal request. All KRE has received is just the below attached email. It should be noted, KRE has numerous leased and owned properties (over 20 bona-fide agricultural sites) just in Orange County proper and KRE wants to make sure that our bona fide agriculture endeavors are following your formal written guidelines. Just for the record, KRE brought this issue up at the Orange County Agricultural Advisory Board (OCAAB) in October 2024. The OCAAB was at a loss to answer KRE's questions concerning this exact issues/problems. These requested written answers need to be a written policy by the OCEPD, such that, the OCAAB can follow and distribute them to our agricultural peers that they represent throughout the greater Orange County Agricultural Community.

In conclusion, this was a considerable cost and loss endeavor for KRE. Needed machinery, personnel and expertise was on site but then remove due to OCEPD's stop work order. It will take quite a while before KRE can get the required dump 18 wheelers back for the castor bean infestation removal process. KRE wants to be sure that there are no other issues, such that, KRE can continue the job that needs to be done on this bona fide agricultural leased property. If you have any questions or concerns on this please do not hesitate to call me at 407-797-0769. I'm a Licensed Agricultural Consultant (LAC) and Subject Matter Expert for/with the American Society Of Agricultural Consultants(ASAC).



Sincerely,

Mr. Robert W. Kupke (CAC, SME, ASAC)

Kupkey Ranch Enterprises (KRE)

A Fresh From Florida Agricultural Business ...established 1909

KRE Doing Their Part For The Florida "Keep Green" Initiative

----- Original message -----

From: "Aganovic, Miola" <Miola.Aganovic@ocfl.net>

Date: 11/4/2024 4:12 PM (GMT-05:00)

To: hambrose@sjrwmd.com, nmartin@sjrwmd.com, sjoiner@sjrwmd.com, 309robertk@gmail.com

Cc: "Johnson, Liz" <Liz.Johnson@ocfl.net>, "Garrett-Kraus, Karen L" <Karen.Garrett-Kraus@ocfl.net>, "Thomas, Shana" <Shana.Thomas@ocfl.net>, "Hull, Tim M" <Tim.Hull@ocfl.net>, "Cochran, Denise" <Denise.Cochran@ocfl.net>

Subject: Incident 24-645870 - PID 13-22-30-0000-00-005

Good Afternoon All,



While responding to an incident on a neighboring parcel, EPD documented potential clearing/filling of a wetland at parcel 13-22-30-0000-00-005. Further site visits and correspondence with the lessee, Mr. Kupkey (Kupkey Ranch Enterprises), documented potential agricultural activities on the property. As it is not within EPD's jurisdiction to confirm agricultural activities under FDACS or WMD guidelines, we are referring this case to the St. Johns Water Management District for further review and will close EPD's enforcement incident listed above.

Please let us know if we may assist in the future.

Thank you,

Miola Aganović, CPMSM, CFM

Environmental Program Supervisor

Environmental Permitting, Compliance and Enforcement Program

Why does OCEPD say

YES Ag But

OCPA

SAY

NO - Ag

OCPA - Well

thats the Question?

Who Is correct?

Subject: [illegible]

Agency: [illegible]

Date: [illegible]

KRE Doing Their Part For The Florida "Keep Green" Initiative

Green is the new black.

For the "green" people, the "green" people.

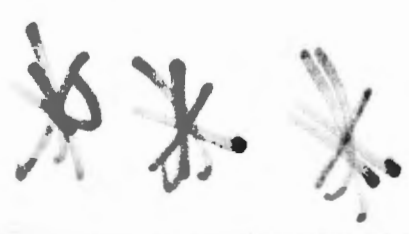
Green is the new black.

It's not just about the color green, it's about the way we live.

It's about the way we think, the way we feel, the way we act.

It's about the way we live, the way we love, the way we grow.

It's about the way we live, the way we love, the way we grow.



Keep Green Initiative

While we all agree that the world is a better place when it's green, the reality is that the world is a better place when it's green.

It's not just about the color green, it's about the way we live.

It's about the way we think, the way we feel, the way we act.

It's about the way we live, the way we love, the way we grow.

It's about the way we live, the way we love, the way we grow.

For more information, please contact [illegible]

Page 11

Florida Agency, [illegible]

Florida Agency, [illegible]

For more information, please contact [illegible]

Environmental Protection Division

3165 McCrory Place, Suite 200

Orlando Florida 32803

office: 407-836-1451

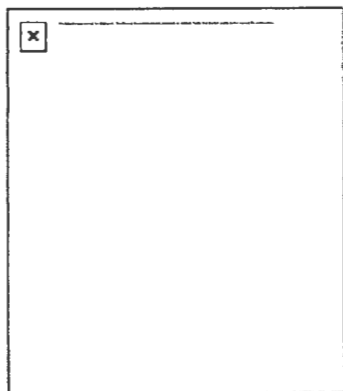
cell: 321-689-4272

fax: 407-836-1499

email: miola.aganovic@ocfl.net

web: www.ocepd.org

Visit our Healthy Lakes Need Living Lakeshores Website: www.ocfl.net/LivingLakeshores



If you have any questions, feel free to reach out to us at wetlandpermitting@ocfl.net. Be sure to include your permit application number with your request.

PLEASE NOTE: Florida has a very broad public records law (F. S. 119). All e-mails to and from County Officials are kept as a public record. Your e-mail communications, including your e-mail address may be disclosed to the public and media at any time.

Copy 1/4

[EXTERNAL] Fwd: : KRE's response to OCPA's Evidence Package

1 message

Wed. Dec 4, 2024 at 12:05 PM

Sent from my iPad

Begin forwarded message:

From: 309robertk <309robertk@gmail.com>

Date: December 4, 2024 at 11:24:27 AM EST

Cc: 309robertk@gmail.com

Subject: : KRE's response to OCPA's Evidence Package

----- Original message -----

From: VAB <VAB@occompt.com>

Date: 12/2/2024 8:19 AM (GMT-05:00)

To: 309robertk <309robertk@gmail.com>, Payton Dering <pdering@ocpafl.org>, "Ana C. Torres" <atorres@ocpafl.org>, floridaagclass@gmail.com, "Camm, Kevin" <kcamm@ufl.edu>

Subject: RE: KRE's response to OCPA's Evidence Package

Good morning Robert,

The rebuttal below was uploaded to petition 2024-00027.

Thank you,

Lucas Cerqueira, VAB Coordinator

Clerk of the Board Department

Orange County Comptroller

201 S. Rosalind Avenue, Orlando, FL 32801
Phone 407-836-5447; Fax 407-836-5382

vab@occompt.com

From: 309robertk <309robertk@gmail.com>

Sent: Sunday, December 1, 2024 8:20 PM

To: Payton Dering <pdering@ocpafl.org>; Ana C. Torres <atorres@ocpafl.org>; VAB <VAB@occompt.com>; floridaagclass@gmail.com; 309robertk@gmail.com; Camm, Kevin <kcamm@ufl.edu>

Cc: 309robertk@gmail.com

Subject: KRE's response to OCPA's Evidence Package

This memorandum is in response to the Orange County Property Appraiser's (OCPA) VAB Evidence List And Summary Of Testimony (VABEL&SOT). Kupkey Ranch Enterprises (KRE) reviewed the entire 202 pages of evidence documentation. The following numbered paragraphs are the rebuttal on KRE's findings:

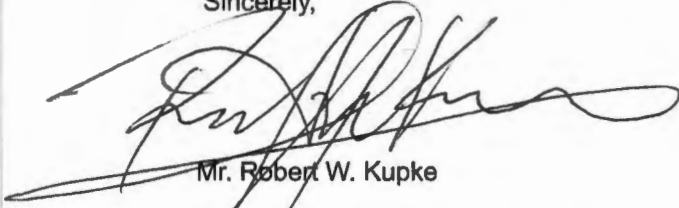
1. KRE literally did not submit the 2022 updated bona -fide agricultural lease of 2023, the 2023 lease payment receipt or Mr. Carl Wessels affidavit. These three critical pieces of petitioner evidence were given at the April 2024 OCPA official site survey. Please see the below attached file for the cover letter documenting these evidentially submitted documents to OCPA. Mr. Jeff Miller (now retired) formally accepted this KRE evidence. Discussions at the official OCPA's site survey with Mr. Jeff Miller, KRE requested that OCPA place these items in the VABEL&SOT given to the Orange County Value Adjustment Board Special Magistrate (OCVABSM) hearing. In the past VAB 2022-0030 petitioner evidence was not submitted by OCPA that was given to them for evidence. Why?? This is to document past and now present action taken by OCPA. KRE endeavored to show that OCPA would commit evidence suppression/due process violations, by OCPA, by not putting these three critical important evidences into OCPA's VABEL&SOT. They are listed on KRE's Evidence Package Outline Page, these items "as on file with OCPA". The reason for this was a calculated risk to show OCPA commits actively evidence suppression /denial of due process before the OCVABSM.
2. To show further deliberate evidence suppression by OCPA, KRE asked for answers on KRE's formal written questions. OCPAS included the VAB questions, but not the formal written questions directed to the OCPA. Why?? This is why KRE paid +/--\$50 to have all the emails previously sent to the OCVAB, be officially requested/ copied. Please refer to the OCVAB records request, page 8 of 46. KRE finds it laughable that OCPA concisely and deliberately forgot to include these in their VABEL&SOT, as a copy of KRE's formal written questions. Why???
3. KRE at the OCPA's April 2024 official site survey, discussed with Mr. Jeff Miller about including the Orange County Property Records for a KRE Quarantine Zone (QZ) in their VABEL&SOT. Why was this request not honored by OCPA. This is history repeating itself as KRE requested verbally to Mr. Jeff Miller for VAB 2023-0030 but did not show up in the OCPA's evidence submittal. KRE successfully submitted a copy of the Orange County Property Records of a KRE property using the Agricultural Operation Site -Agricultural Classification. The OCVABSM at that time frame accepted it into the formal record at the hearing. Will the OCVABSM accept KRE's example of the Orange County Property Appraiser Record for a KRE's QZ at the hearing?
4. KRE exhausted all remedies available to them to have the OCPA and the OCVAB answer formal written questions to them. KRE sent numerous emails (see OCPA's VABEL&SOT: page numbers- 112, 118, 120, 125-29, 133, 135, 136, 139, 141 - 144 ◊overview◊, 146, 147, 152

- and 154 ◇conference info◇, 156, 158, 160, and 161. But for some unforeseeable reason the OCPA's could not find the Monday -July 29th 2024 at 9:31.36 a.m. email to Mr. Jeff Miller and a whole host of other people of KRE's OCPA formal written questions.
5. KRE seeing the OCPA would not answer KRE's formal written questions, sent the OCVAB a list of formal written questions to be answered (see OCPA's VABEL&SOT page number 164 - 166. The OCVAB didn't answer any of the KRE's formal written questions and now we are in front of the OCVABSM's hearing. KRE clearly predicted that unjust avenue in the these proceedings and it was discarded with no action taken by the OCVAB. Why??? This is a way to effectively. ..not answer the mail.
 6. KRE also went to the Orange County Agricultural Advisory Board (OCAAB) to elicit their help (see OCPA's VABEL&SOT: pages 114, 117, 118, 126, 129, 141, 142, - 146. KRE finds it quite interesting that the OCAAB state they "are unable to get involved". But reading the OCAAB's charter/mission is to be the agricultural voice of Orange County. Why???
 7. KRE someizes that the OCPA went to great lengths to show past history on this bona fide agricultural leased property. These actions are quite strange to KRE as the year we are requesting a AC for is 2023. OCPA is doing an effective way to fog the OCVABSM into believing this past history. Please refer to the current 2022-2023 and 2024 aerial photos of the subject bona fide agricultural leased property. What you see is what you get, everything is past history and water under the bridgewhy even bring it up?? But for the record the Orange County Code Enforcement Department (OCCED) is actively citing Mr. Charles Carden for the 10,000 square feet of Farm Barn Storage (FBS). The OCCED states that they were built without formal local governmental permits. These FBSs were built under the Florida Farm Law ss604.50. A agricultural operation cannot become a nuisance by State Law (please refer to ss823.14. The Right to Farm Act). Please see ss823.14 subsection 6, it clearly states that if a agricultural endeavor/ activity receives their AC or it is an integral part of a farming operation, it cannot be cited for being a nuisance by a local County Government nor will any of the county governments rules, ordinances or policies govern it. Hopefully the OCPA will not delineate alot of precious time on this issue as KRE views it as a mute and premeditated fogging issue facing this hearing. Please OCPA do not waste precious hearing time, going over these issues in your VABEL&SOT, as time is precious in this hearing. Remember, KRE requested at least one hour just for KRE to give their side of our evidence.

In conclusion, KRE has clearly the documented written documentation to show blatant OCPA evidence suppression and due process violations. What will the OCVABSM do about this grave injustice?? To this date of three days before the OCVABSM's hearing, "KRE still does not have in writing or verbal, why they were denied AC-Agricultural Classification for this bona -fide leased KRE property". Nor does KRE have the OCPA's definition for a QZ-Quarantine Zone.....and the list goes on... The ramification for the OCPA's actions would be the OCVABSM require the OCPA to answer in writing, all of KRE formal written questions. If the OCPA does this action, then the OCVAB is not required to answer, their questions. To do this action would require a tableing of this hearing for two weeks for OCPA to prepare a written response. OCPA should be required to include this in their VABEL&SOT and submit copies of the 2023 updated lease, 2023 lease receipt, OCPA property record showing QZ and Mr. Carl Wessels affidavit. KRE would then take OCPA's written response to other Florida Agricultural Experts on BMPs and Subject Matter Experts to give a formal rebuttal to their unorthodox hypotheses. KRE will require 2 weeks to do this endeavor. A tabling of one month will be required and a reconvene at 6 January 2025 would be requested. But KRE gives the odds of this happening as 30% for the tableing action. All correspondence back from the OCVAB states it is up to the whim of the OCVABSM. KRE believes this is a ploy by the OCVAB to place the issue on the OCVABSM's decision . But KRE believes the OCVABSM will state... this is out of my jurisdiction . Folks, this is a clear and precise way not to answer the email of formidable required petitioner evidence questions being asked of you . Why?? KRE has documented the draconian interaction of the OCPA's actions. Will the OCVABSM perpetuate/ condone this action ?? Please note, this AC hearing documents will be forwarded /discussed in Tallahassee, Gainesville and Kissimmee in great detail. □□NOTE□□ KRE will object to all information/ questions given by the OCPA that is in the OCPA's formal written questions that were not answered. If you read the State Statutes, is that not KRE's right and privilege as it is stated/ privilege for the OCPA. The real meat of this issue, does the official evidence exchange and Chapter12(d.5) go both ways for the petitioner (KRE) and OCPA?? Why??? These above questions will be answered on December 5th 2025; and what KRE did for the Florida Agricultural Operations/ Endeavors for a Orange County Government Code Enforcement violation in back in 1998, will continue now for the OCPA's violations for AC concerning active and bona -fide agricultural Endeavors / Operations within the State of Florida. KRE is endeavoring to change the way local Florida Property Appraisers evaluate AC on active bona- fide Agricultural Operations / Endeavors. This includes the rules that govern both the petitioner and the property appraiser in evidence submission, unorthodox hypothesis, just not answering the mail, draconian actions, crazy assumptions, and just all out denial of BMPs and established Florida State Laws.

If you have any questions or concerns about this memorandum before the OCVABSM's hearing please call me at 407-797-0769 and let's discuss a mutual postponement to the hearing.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Kupke', with a long horizontal flourish extending to the left.

Mr. Robert W. Kupke

Kupkey Ranch Enterprises (KRE)

If you own and occupy property as your primary residence as of January 1, 2025, you may qualify for an exemption. The deadline to file a 2025 exemption application is March 1 2025.

[Click Here To Apply for Homestead and Other Exemptions Online](#)

Print Date: 12/04/2024 System Refresh Date: 10/27/2024

21667 Fort Christmas Rd 18-22-33-0000-00-019

Name(s):
KUPKE ROBERT
KUPKE ANITA

Physical Street Address:
21667 Fort Christmas Rd

Property Use:
5002 - Ag Quarantine Zone

Mailing Address On File:
19749 Lake Pickett Rd
Orlando, FL 32820-4602
[Incorrect Mailing Address?](#)

Postal City and Zip:
Christmas, FL 32709

Municipality:
Un-incorporated



21667 FORT CHRISTMAS RD 10/03/2014

[Upload Photos](#)

[View 2024 Property Record Card](#)

[PROPERTY FEATURES](#)

[VALUES, EXEMPTIONS AND TAXES](#)

[SALES](#)

[MARKET STATS](#)

[LOCATION](#)

[View Plat](#)

Property Description

FROM NE COR OF NW1/4 OF SE1/4 RUN S 17 DEG W 289.40 FT S 24 DEG W 393.6 FT TO N R/W OF SR 420 TH NWLY 200.7 FT N 3 DEG E 542.9 FT TH E 400 FT TO POB IN SEC 18-22-33

Total Land Area

184,652 sqft (+/-) | 4.24 acres
(+/-)

GIS Calculated

Notice

Land

Land Use Code	Zoning	Land Units	Unit Price	Land Value	Class Unit Price	Class Value
5002 - Ag Quarantine Zone	A-2	3.24 ACRE(S)	\$15,000	\$48,600	\$4,000	\$12,960
0100 - Single Family	A-2	1 ACRE(S)	\$15,000	\$15,000	\$0	\$15,000

« « » »

Page 1 of 1 (Total Records: 2)

Building

[View Orange County Permits](#)



[More Details](#)

Model Code:

01 - Single Fam Residence

Actual Year Built:

1973

Gross Area:

3186 sqft

Type Code:

0103 - Single Fam Class II

Beds:

3

Living Area:

2244 sqft

Building Value:

\$178,180

Baths:

3

Exterior Wall:

Concrete Block Stucco

Estimated New Cost:

(RE)

Sent from my iPad

Begin forwarded message:

HAND Delivered
@ OCPA
Site Survey

From: 309robertk <309robertk@gmail.com>

Date: April 3, 2024 at 7:07:23 PM EDT

To: 309robertk@gmail.com, [REDACTED]

Cc: 309robertk@gmail.com

Subject: Orange County Property Appraiser evidence and receipts for Agriculture Classification - 2023

Kupkey Ranch Enterprises [KRE] and Mr. Charles Carden have attached to this memorandum our 2023 evidence package to the Orange County Property Appraiser for Agriculture Classification [AC] on Charles's 8715 Trevarthon Road, Orlando Florida 32817 (subject property). The following is a list of the items that we are supplying and hard copy, dated on your receipt at the subject property site survey on 5 April 2024 at 11:00 a.m.:

A). KRE's Schedule F for IRS taxes - 2022. Unfortunately, the Schedule F for 2023 has not been compiled by the accountant.

B). Agricultural Usage Lease for agricultural property between KRE and Mr. Charles Carden, dated December 12, 2023. Note, there was an issue with the Orange County Value Adjustment Board Special Master [OCVABSM] (2022) for the 2022 and 2023 leases with hand writing on it. This new lease compiles all handwritten notes on our previous leases and should clearly negate this issue for the 2023 AC.

C). Receipts for commercial hay sales and other commodities / equipment sold by KRE and Charles on/at subject property.

D). Photos from mid - August 2023 -January 1st 2024 of equipment, commodities and produce (commercial hay for livestock) sold from subject property.

E). Notarized letter from Mr. Carl Wessels concerning quartered cattle (QZ), agricultural equipment (AOS) housed at subject property and commercial hay sales for the year of 2023.

F). KRE's memorandum /response to OCVABSM's 2022 AC denial concerning overall viewpoint and "Lessons Learned". It should be noted that this memorandum (cause) was used in the latest Florida Legislative Law (effect) requesting that Tangible Tax for agricultural operations in the State of Florida -

Reviewed @ Site Survey
[Signature]

will hopefully have extra exemptions, with new 2024 Florida Legislative changes. This is directly due to KRE's issues with your lawyer at the last 2022 AC denial - OCVABSM hearing.

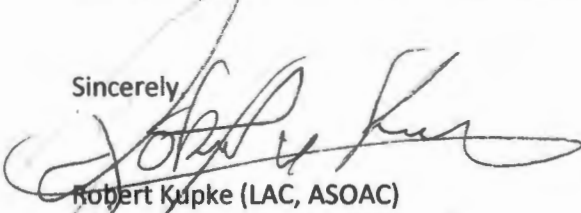
G). Agricultural Business Plan - simple and sweet ..KRE will."make a profit in the Agricultural Arena on properties owned / leased by KRE. All endeavors conducted by KRE will be legal within the State of Florida and United States of America. In the Licensed Agricultural Consultant Arena, all actions will be governed by the American Society Of Agricultural Consultants (ASOAC) - Ethical Foundation Standards.

During the December 5th 2023 OCVABSM hearing, your lawyer stated there were issues concerning KRE's bona fide agricultural usage. KRE have supplied our Schedule F - IRS for 2022. As you're well aware I have over 15 - bona fide agricultural usage ACs just in Orange County. These include AC's for livestock grazing, Quarantine Zones [QZ], Agricultural Operational Site [AOS], and Agricultural Field Nursery.

If you have any problems or concerns about KRE's bona fide agriculture usage or Best Management Practices [BMPs] on any Orange County Properties or future AC properties.... at the scheduled Friday site surveyplease ask all the questions that will require this issue to be satisfied.... if further issues compoundplease contact KRE via phone as soon as possible.... so we can clear up this misunderstanding. KRE has requested that you do a official site survey (that means you..... Mr. Jeff Miller show up and walk around) and let KRE show you this agricultural operation for the QZ and AOS [utilizing the Farm Barn Storage (FBS)].... While physically touring the subject property and if any issues arise during that site surveyplease inform KRE of issues that will negate the subject property from receiving a AC from the Orange County Property Appraiser. KRE does not want to waste the OCVABSM's hearing (2023) time and money "playing the dog and pony show "againas what happened in the 2022 year's VAB hearing.

If you have any issues or concerns about our evidence package, please do not hesitate to call KRE at 407-797-0769. KRE awaits your phone call, KRE is confident that you will evaluate the subject property and approve the AC for 2023; once you have witnessed the Best Management Practices and active bona fide agriculture endeavors on the subject property.

Sincerely



Robert Kupke (LAC, ASOAC)

KRE Main Site 407-797-0769 cell

19749 Lake Pickett Road Orlando, Florida 32820

A Fresh From Florida .. Bona-Fide Agricultural Operation by Florida and USA Agricultural Dpartments -
Agricultural Business

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No.

14

Tax Service

Social security number (SSN)

DEERT W KUPKE

Principal crop or activity

LIVESTOCK & ROW CROP

B Enter code from Part IV

C Accounting method:

☒ Cash ☐ Accrual

D Employer ID number (EIN) (see instr.)

- E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☒ Yes ☐ No
- F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
- G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income – Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	16,5
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10	15,878	23 Pension and profit-sharing plans	23	
11 Chemicals	11	503	24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	3,4
13 Custom hire (machine work)	13	2,381	b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	51,565	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	2,620	27 Storage and warehousing	27	1,0
17 Fertilizers and lime	17	455	28 Supplies	28	
18 Freight and trucking	18	3,627	29 Taxes	29	
19 Gasoline, fuel, and oil	19	987	30 Utilities	30	
20 Insurance (other than health)	20	189	31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a SEE STATEMENT 3	32a	16,1
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22	1,687	c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33	
34 Net farm profit or (loss). Subtract line 33 from line 9				34	

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

- a ☒ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040)

A

QUARANTINE ZONE / ENCLOSED STORAGE MULTI-YEAR AGREEMENT AGRICULTURAL LAND LEASE

This Lease Agreement is entered into on this 12 December 2023, by and between Mr. Charles E. Carden, as lessor ("Lessor"), and Mr. Robert Kupke, as lessee ("Lessee"), for the Lease of certain land given by Parcel Number:

Orange County, Florida PN -13-22-30-0000-00-005, located at 8715 Trevarthon Road, Orlando, FL 32817

For the purpose of establishing and developing a Bona Fide Commercial Agricultural Enterprise under Kupkey Ranch Enterprises {KRE}

I. Prologue and Statement of Purpose

Whereas both parties share a mutual interest in the long-term health and productivity of the agricultural lands and related features described below; and whereas, the Lessor, wishes to offer a secure and affordable farming opportunity to the Lessee; and whereas, the Lessor, wishes the land to be maintained according to the high standards of stewardship, both parties agree as follows:

II. Description of Leased Land

- a) The land shall consist of fenced and cross fenced grazing BMP's livestock and other land uses with easement /access road.
- b) So that the Lessee can use the land and provide for its care and supervision from KRE Main Side - operating base at 19749 Lake Pickett Road, Orlando FL 32820.
- c) The Farm Barn Storage (FBS) is estimated at 10,000 sq ft, to be used by KRE.
- d) The Quarantine Zone (QZ) will follow BMPs of the State of Florida.

III. Lease Term

- a) The term of this Lease shall be for a period commencing 12 December 2023 and ending 12 December 2033.
- b) No later than three months prior to the termination of this Lease, the parties have the option to negotiate a new Lease.
- c) This lease may be cancelled by either party with 30 day written notice.

IV. Lease Fee

- a) Lessee, on or before the first day of the Lease term, shall pay Lessor an annual Lease fee of \$ 10,000 for the first full calendar year of the Lease term. Beginning on 12 December 2023, and continuing each subsequent year, of the Lease term, the Lessee shall pay the Lessor a Lease fee equal to the prior year's Lease fee. This fee takes into consideration approximately 4 +/- acres of active grazing land and necessary and related land, including access roads, QZ, FBS, field edges and land, some suitable for future production.

B 11

- b) Notwithstanding the foregoing, Lessor recognizes that Lessee may incur startup costs at the beginning of the Lease term and continued investment related to improving the agricultural soils and fencing on the land or making other improvements to the land.
- c) Farm utilities are not included and such costs are to be borne by the Lessor.

V. Permitted Uses and Use Restrictions

- a) Lessee is hereby permitted all normal activities associated with agricultural purposes including but not limited to: grazing of livestock, Quarantine Zone, FBS utilization, planting, cultivating and harvesting of crops, including perennial crops; application of soil amendments; pest and weed management, erection and management of temporary structures such as greenhouses, hoop houses, temporary fencing, irrigation systems, livestock sheds, hay barns, etc.; use, routine maintenance and storage of tools and equipment; post-harvest washing, cooling, sorting, and packing; keeping of bees for farm pollination; management of brush, field edges and roads; conversion of necessary and related land to agricultural production including but not limited to row crops and perennial plantings ; and on-site sales of goods produced on the land as permitted by local regulations. Lessee may conduct educational and other public programming on the Premises related to, and in furtherance of farm stewardship.
- b) This Multi-Year Lease Agreement was generated for a required / recommended practice of the USDA and the BMP's of the Florida DOA for livestock production in regards to a Quarantine Zone.
- c) KRE purchased livestock will be housed at these above to ensure disease free livestock before insertion to the main herd throughout the state on other KRE Bona Fide Commercial Agricultural real properties.
- d) Lessee agrees to prepare and comply with a Conservation Plan under the guidance of the USDA Natural Resources Conservation Service or comparable agricultural technical service provider. Such plan shall include applicable conservation practices including but not limited to drainage management, soil fertility, waste management, etc. The plan shall be periodically reviewed and updated by the provider, Lessee and Lessor. Lessee can complete annual soil tests and amend the soil as indicated. Lessee shall throughout the term of this lease, at lessee's sole expense promptly comply with all state laws, ordinances, orders, rules, regulations and requirements of all federal, state and municipality governments and appropriate departments, commissions, boards and officers thereof, which may be appreciable to the land.
- e) Lessee agrees to abide by stewardship standards and practices as specified in BMP's per Florida State's DOA recommendations.
- f) Lessor and Lessee shall conduct joint inspections of the land on an annual basis at minimum. In the interests of fostering frequent communication and a positive working relationship between the parties.
- g) Lessor has the right to approve plans as to design, location and materials of approved activities and structures.
- h) SECURITY. During the sum hereof, lessor shall maintain security practices for the premises. These security practices shall include but not limited to, the periodic inspection off all gates and locks. Lessor shall not bear any responsibility for security of the premises and shall not be liable to lessee for any loss or damage to cattle or equipment



Lessee agrees to promptly notify the lessor of any trespassers or other security breaches affecting this land. This section shall not be construed to impose any liability upon lessee for damage done to lessor's land by independent third parties, except for such damage as it is caused by the negligence or intentional misconduct of lessee or its agents, invitees and employees.

i) PERMITS. Lessee agrees to apply for all applicable permits at Lessee's expense.

j) INSPECTION. Lessor or its agents shall the right to enter the land for purposes of inspecting the same, showing the same to prospective purchasers, conducting soil or water tests, or making alterations which lessor may deem necessary to prevent waste to, or dangerous conditions on the land or deterioration thereof. Nothing herein shall any imply any duty upon the part of the lessor to do any such work. Under any provision of this lease, lessee may be required to perform and the performance thereof by lessor shall not constitute a waiver of lessee's default in failing to perform the same. Lessor shall not in any event be liable for inconvenience, annoyance, disturbance, or any other damage of or to lessee by reason of the performance of any work on the land.

k) LESSEE'S WAIVER OF CERTAIN CLAIMS. All personal property, including without limitation of all livestock, fixtures, equipment, cattle pens and fences belong to lessee located in or around any part of the land shall be the risk of the lessee and lessor shall not be liable for any loss or damage thereto or for theft of misappropriation thereof.

l) LESSEE NOT ENCUMBER LESSOR'S INTEREST IN LAND. Lessee shall have no right of power to and shall not in any way encumber the title of lessor in and to the land or lessor's reversionary interest in the land. The fee simple estate of lessor in the land and the reversionary interest of the lessor in the land shall not be in any way subject to any claim by way of lien or otherwise, whether claim by operation of the law or by virtue of any expressed or implied lease or contract or any other instruments executed by the lessee and any claim to a lien otherwise upon the land arising from any act of omission of lessee shall accrue only against lessee's leasehold estate in the land and shall in all respects be subject to the paramount rights of lessor in the land.

m) ASSIGNMENT AND SUBLETTING. Lessee shall not assign, mortgage or encumber its leasehold estate or interest in the land, in whole or part, or sublet all any part of the land without the prior written consent of lessor, with consent maybe withheld in the sole discretion of the lessor. The consent by lessor to any assignment of subletting shall not constitute a waiver of necessity for such consent for any subsequent assignment or subletting. Notwithstanding any assignment or sublease, whether consented to or not by lessor, lessee shall remain fully liable and shall not be released from performing any of the covenants, conditions, or agreements of this lease.

n) LEASEHOLD MORTGAGES PROHIBITED. Lessee shall not mortgage, pledge or encumber all or any part of lessee's leasehold estate or other interest in the land without the prior written consent of the lessor.

o) LESSOR'S INTEREST NOT SUBJECT TO LIENS. Notice is hereby provided in accordance with Chapter 713.10 of the Florida Statutes that the interest of the lessor in the land and the lessor's reversionary interest in the land, shall not be subject to liens, or any improvements made by lessee or by any other party. The foregoing notice shall be included in any memorandum which may hereafter be recorded with respect to this lease.

p) GOVERNING LAW. This lease shall be governed by and construed and enforced in accordance with the laws of the state of Florida.

A handwritten signature, possibly 'B', is written inside a large, hand-drawn loop. To the right of this signature is a handwritten number '2'.

VI. Dispute Resolution

Both parties agree to the best of their abilities to resolve any disputes regarding the interpretation and performance of this Lease through mutual good faith effort. All disputes that cannot be resolved through such efforts shall be determined and settled by arbitration in Orange County, Florida in accordance with the rules and procedures of the American Arbitration Association then in effect, and judgment upon the award rendered by the arbitrators may be entered in any court of competent jurisdiction. The expenses of the arbitration shall be borne equally by the parties to the arbitration, except that each party shall pay for the cost of its own experts, evidence, and legal counsel.

VII. Severability

If any part of this Lease is invalid or unenforceable, the balance of this Lease shall remain effective, absent such provision.

VIII. Amendments

No change in this Lease shall be effective unless it is in writing and signed by both parties.

IX. Joint and Several Liability

- a) All persons comprising the Lessee shall be jointly and severally liable for the Lessee's obligations hereunder.
- b) Lessor representative has power of signature for this Multi - Year Lease

***IN WITNESS THEREOF, the parties have executed this Lease to be effective as of the date first set forth above:

LESSOR: *Charles Carden*
Charles Carden

DATE

17 Dec. 2023

LESSEE: *Robert W. Kupke (KRE)*
Robert W. Kupke

DATE

12 Dec 2023

WITNESS:

Carl Wessels
CARL WESSELS

DATE

12 DEC 2023

(B) 4

SEE ABO KRE Evidence
Submittal

Kupkey Ranch Enterprises (KRE)

Receipt

Goods/products/services/livestock.

Quantity.

Cost.

40 Bales Cornmeal Hay
Hay

2061 to Charles

Carroll

8713 Trenchum Rd
Orlando FL 32817

Tifton/Lost Creek for 40 Bales

KRE BFA

4' x 6'

@ ADS

FBS

Hay Feeder

18 bales
w/ 18 bales
Delmar

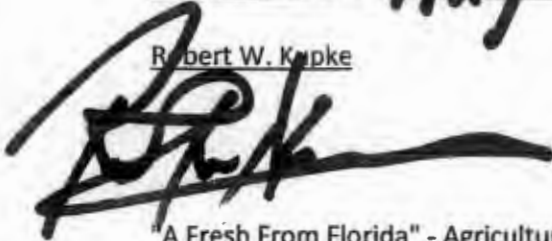
3,800

Receipt number -

Hay 23-15

Total \$

Robert W. Kupke



KRE

July 15 2023

"A Fresh From Florida" - Agricultural Enterprise

Kupke Ranch Enterprises [KRE]

19749 Lake Pickett Road Orlando Florida 32820

Office 407-568-3462, cell 407-797-0769

IN CASH for
\$3,800
Gerrard
Rusland
Paid



Receipts to 2023
H/My & Elmer
SOKRE -

Still w/ Accountant
Office

CALL Taylor

10 min call
H/My Sales Manager

@

407-800 3778

©

Transfer Rd By site

RECEIPT		No. 358241	
DATE <i>01/02/23</i>			
FROM <i>Robert W. Knight KRE</i>		\$ <i>10,000</i>	
<i>100 thousand</i>		DOLLARS	
<input type="radio"/> FOR RENT			
<input checked="" type="radio"/> FOR <i>Lease Bonafide By Property</i>			
ACCT.		<input checked="" type="radio"/> CASH	FROM <i>Ray</i> TO <i>LD</i>
PAID		<input type="radio"/> CHECK	
		<input type="radio"/> MONEY ORDER	
DUE		<input type="radio"/> CREDIT CARD	

[Signature]

A-1152
T-4161

C

3

D

see GIVEN IN

KRE

Evidence Smith

Photos


To come

Bu

D

From: 309robertk 309robertk@gmail.com
Subject: Witness statement for Agricultural
Classification - Orange County
Date: Apr 2, 2024 at 9:47:35 AM
To: 309robertk@gmail.com, Anita Kupke
~~309robertk@gmail.com~~
Cc: 309robertk@gmail.com

To whom it may concern,

1. My name is Mr. Carl Wessels and I lived at 19733 Lake Pickett Road Orlando Florida. I am employed by Kupkey Ranch Enterprises [KRE] as a farm/ranch contractor. I am hired to work on KRE endeavors throughout the State of Florida.
2. During my continuing employment with KRE, I have worked at 8715 Trevarthon Road, Orlando Florida 32817 (subject property). This subject property is leased by KRE for enclosed commercial hay storage, equipment storage and a Quarantine Zone, at Mr. Charles Carden residence. 
3. I understand that KRE is trying to get a AC for the year 2023 for the subject property.
4. During the year of 2023, I personally witnessed

a large quantity of commercial horse quality hay delivered to the subject site, a KRE leased property. I personally helped to unload the 18-wheeler tractor trailer with the hay delivery from a upstate KRE hay producing property. KRE stored the hay in the leased buildings on the subject property.

5. During the year of 2023, I personally witnessed livestock being grazed and quarantined on the subject property.
6. I have helped KRE to remove /sell commercial horse hay in the year of 2023 /2024 and feed to livestock at other sites throughout the State of Florida, owned or leased by KRE and other agricultural endeavors needing quality horse hay.

If the Orange County Property Appraiser has any:

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questions or concerns about the above statements,
please call me at (407) 655-6714 cell.

And if I do not respond, please leave a message. I
will get back with you as soon as I can. I typically do
not check the cell phone messages until later in the
evening. During the Orange County Property
Appraiser site survey of the subject property, I plan
to be in attendance, to give my statements and
answer any questions/ concerns that you may have.

Sincerely,

** Carl Wessels*

AOR 2 2024

Mr. Carl Wessels

19733 Lake Pickett Road Orlando Florida 32820

Contractor for KRE - Main Side



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From: [Ana C. Torres](#)
To: [VAB](#); [309robertk](#); [floridaagclass@gmail.com](#); [Sam Fla Cattleman's](#); [aaron@brevardlegal.com](#)
Subject: RE: RFR Info: Second time around for Final Orange County Value Adjustment Board (OCVAB)#2024-0027
Date: Monday, January 6, 2025 5:24:14 PM
Attachments: [image004.png](#)
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[ocpafll.org_cd710ad1-fe00-4ef5-a460-814980a64ca9.png](#)
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[bluesky_a67d371d-910b-4bc7-8191-414dbd92d6b1.png](#)

Good afternoon,

In response to the reconsideration request submitted by the property owner's representative for petition #2024-0027, our office objects to the consideration of any evidence which was not admitted by the Special Magistrate at the hearing as set forth in the VAB's local rules for reconsideration requests. Furthermore, our office is unable to respond to the reconsideration request as it failed to identify any specific legal authorities which were violated in the Special Magistrate's Recommendation as required by VAB local rule 1.1.1. Our inability to respond to the issues raised in the reconsideration request should not be construed as conceding any issue raised therein.

The issues set forth by the petitioner's representative in the request below were already considered by the Special Magistrate at the hearing. As such, we request that the reconsideration request be denied.

Regards,

Ana C. Torres, Esq., CFE
General Counsel & Chief Deputy Property Appraiser
Representing Amy Mercado | Orange County Property Appraiser
200 S. Orange Ave | Suite 1700 | Orlando, FL 32801
407.836.2747 work | 407.605.0671 fax
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@AmyOCPA

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January 14, 2025

VIA E-MAIL TO: ANISSA.MERCADO@OCCOMPT.COM

Orange County Value Adjustment Board
c/o Ms. Anissa Mercado, VAB Supervisor

Re: VAB Counsel's Opinion on PAO's Request for Reconsideration
Pet. No(s): 2024-00027

Ms. Mercado:

I have reviewed the request for reconsideration submitted by the petitioner, PAO's response, the recommended decision, and the pertinent portions of the record. The recommended decision is detailed and discusses the petitioner's partial failure to disclose evidence to the PAO as required, and the consequent exclusion of such evidence by the special magistrate.

The petitioner makes numerous allegations, however, the request primarily cites materials and information not offered at the hearing and fails to specify the legal authorities violated by the special magistrate.

As asserted by the PAO, requests for reconsideration are strictly limited to evidence offered at the hearing. Further, without identifying the specific legal authorities being alleged violated, the VAB is left to speculate (or advocate) on behalf of the party requesting reconsideration, which forces the VAB to improperly vacate its role as a neutral finder of fact and dedicate significant time to sifting through the requests for reconsideration for potential violations of law. Additionally, the request devotes significant space to questions posed to the VAB, VAB counsel, the PAO, as well as to hypothetical scenarios and digressions, speculation, conclusory statements, and irrelevant subject matter. The request criticizes the recommended decision because it does not recite certain specific claims and pieces of information, however, recommended decisions must include findings of fact and cite admitted evidence, but are not required to list each and every piece of information and argument offered by a party. These defects make the request nearly impossible to review for potentially bona fide issues.

Additionally, the request for reconsideration fails to show how the determination that the petitioner, whose authorized agent, Robert Kupke, appeared but who did not have any representative appear at the hearing, failed to carry its burden of proof was erroneous. The following findings are supported by the record, and the information and evidence cited in the petitioner's request for reconsideration which was not offered at the hearing cannot now be used to attack the special magistrate's findings, which state as follows:

Other than the testimony of Mr. Kupke regarding six (6) goats, auxiliary structures purportedly used to store farming equipment, and an explanation as to his use of the parcel as a quarantine zone, there was little else to support the petition. The owner failed to appear at the hearing, and while the Property Appraiser's Office has no burden of proof and no obligation to put forward any evidence or testimony, it did. And what the Property Appraiser's representative submitted all but affirmatively shows the land has at best an incidental use for a half dozen goats, supports the Petitioner's bobcat and transportation business which operate off the subject property per Sunbiz filings and that the auxiliary

structures are questionable structures more suited for a junkyard than a well-run bona fide farming or ranching operation.

The recommendation is well-supported and the request for reconsideration cannot use new evidence to attempt to make up for the petitioner's failure to support his petition at the hearing. However, even considering such new evidence *arguendo*, it is unlikely to be sufficient to support a reversal of the special magistrate's recommended denial.

Based upon the foregoing, VAB counsel recommends that the request for reconsideration be DENIED.

Sincerely,

GORDON & THALWITZER

A handwritten signature in blue ink, appearing to read "Aaron Thalwitzer", with a stylized flourish extending from the end.

Aaron Thalwitzer, Esq.