

Orange County Government

*Orange County Administration Center
201 S Rosalind Ave.
Orlando, FL 32802-1393*



Value Adjustment Board Agenda - Final

Tuesday, April 28, 2020

3:00 PM

Communications Media Technology

Value Adjustment Board

2019 Final Meeting

Call to Order**I. Public Comment****II. Discussion Items**

- A. VAB-19-030 Discuss Request for Reconsideration of special magistrate's recommendation for Petitions 2019-02337 and 2019-02351.
- B. VAB-19-031 Discuss Request for Reconsideration of special magistrate's recommendation to correct before values for Petitions 2019-00430, 2019-00431, 2019-00432, 2019-00433, 2019-00434, 2019-00435, and 2019-00436.
- C. VAB-19-032 Authorize the VAB Chair to certify the tax roll.
- D. VAB-19-033 Authorize payment of all expenses of the VAB; and further, bill 2/5ths of those expenses to the Orange County School Board and 3/5ths to the Board of County Commissioners.
- E. VAB-19-034 Authorize the VAB Clerk to finalize the administrative duties of the VAB for the year.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodation to participate in this proceeding, then not later than two business days prior to the proceeding, he or she should contact the Orange County Communications Division at 407-836-5631.

Para mayor información en español, por favor llame al 407-836-3111.

April 14, 2020

Orange County VAB
Orlando, FL

RE: Petition No(s): 2019-2337 & 2019-2351
Taxpayer Name: CRP/Crescent Lucerne, LLC
Property Address: 9 West Gore Street/733 Main Lane, Orlando
Parcel #'s: 35-22-29-1852-01-000 & -1852-02-000
Special Magistrate: Mr. Thomas Tukdarian

To Whom It May Concern:

As the representative agent to the above referenced taxpayer, we are submitting our request to the Value Adjustment Board, for reconsideration in the matter of Qualifying Improvements regarding the date of completion for the improvements to be placed on the 2019ty tax roll.

Background:

The subject property consists of two adjoining parcels under construction during 2018 and 2019 as a multi-family unit apartment complex consisting of four (4) structures, three (3) of which are multi-family apartment buildings and one (1) which is an 8-story parking garage. Two (2) of the apartment buildings include mixed-use retail space on the bottom level, which is part of a planned development located in Orlando.

The first parcel is on West Gore Street on the corner of South Orange Avenue and bordered to the West by Kuhl Avenue identified as parcel 35-22-29-1852-01-000.

The second parcel is bordered to the South by West Gore Street, to the East by South Orange Avenue, to the West by Main Lane and to the North to a vacant lot owned by Orlando Health identified as parcel 35-22-29-1852-02-000.

The above agenda was heard by Special Magistrate, Mr. Thomas Tukdarian, on Friday, February 21st, 2020 with a Recommendation Decision issued on March 19th, 2020 denying the Petition and ruling in favor of the Property Appraiser based on the determination of "Substantial Completion" of the property as of January 1st, 2019.

Complaint:

We are respectfully disputing Mr. Tukdarian's decision and supply reasons why reconsiderations should be considered:

1. Petitioner has not yet received response from VAB regarding the request sent March 27th, 2020 to correct the “Value Before Board Action” values on the Recommendation that do not align with the current certified tax roll value per the Orange County Property Appraiser. The values displayed on the online website are also reflected on the corrected tax bills that were issued to the Taxpayer.
2. Petitioner has not yet received response from VAB regarding the request sent March 27th, 2020 raising legal concerns that the Recommendation Decisions do not bear the physical or electronic signatures of the Special Magistrate or the VAB Representative and, therefore, may not be legally binding.
3. Petitioner has not yet received response from VAB regarding the request sent April 8th, 2020 to inquire reinstating the original valuation appeals for both parcels. Throughout the course of the appeal process the Appraiser has not provided insight as to the methodology used when determining the values. (\$80M+) Our office, on behalf of the Taxpayer, requires that this information is imperative to the overall value of the case.
4. Property Appraiser’s Office (PAO) submitted additional documents at the hearing on February 21st, 2020 which the Taxpayer’s Representative did not have access to or knowledge of prior to the hearing in direct prohibition of Florida Statute 12D-9.017 Ex Parte Communication Prohibition.
5. PAO also submitted evidence on the day of hearing that was not included in the (Axia) Exchange of Evidence package as is required by Florida Statute 12D-9.020 (3)b which specifically states, “If the Property Appraiser does not provide the information to the Petitioner within the time required by Paragraph (2)b--seven (7) days prior to the scheduled hearing date--the hearing shall be rescheduled to allow the Petitioner additional time to review the Property Appraiser’s evidence. THIS DID NOT HAPPEN. In fact, when Petitioner was blindsided by this evidence presented at the hearing it was “strongly objected to by Petitioner”. However, Special Magistrate denied the request and overruled for the hearing to continue. This is non-compliance to Florida Statute as stated above.
6. PAO objected at the beginning of the hearing on February 21st, 2020 to the Special Magistrate hearing the Legal case, preferring instead for the case to be heard before the VAB as a Valuation hearing.
7. Special Magistrate failed to consider information provided at the hearing to determine a preponderance of the evidence including, but not limited to, the Pre-Leasing Rent Roll indicating \$0 income through the second quarter of 2019 (well past the 1/1/19 lien date

for 2019ty), third-party written online testimony from potential tenants that the buildings were incomplete for move-in well into 2019, google pictures of the incomplete buildings as of lien date, Temporary Occupancy Permits (TCO's) with expiration dates that expired prior to the lien date—without Certificate of Occupancy issuance until well into 2019 (past the lien date of 1/1/19 for 2019ty), etc.

****Please reference the Google picture attached dated January 2019 which clearly shows the buildings as incomplete with current construction equipment on site and fencing around the project.***

8. The term “Substantially Complete” is defined in Florida Statute Section 192.042(1) as, “the improvement...can be used for the purpose for which it was constructed.”
9. PAO failed to properly use prescribed “Appraisal Judgment” regarding TCO's which, should not, from an appraisal standpoint be used to determine “Substantial Completion” of buildings as of lien date.

Uniform Standards of Professional Appraisal Practice (USPAP) “Due Diligence” requirements as “licensed appraisers” are held to a higher standard of exercising proper due diligence by taking responsible appraisal steps to satisfy a legal requirement including physical inspection of the property as of lien date.

PAO failed to perform the necessary due diligence as the Property Appraiser visited the project in July 2018 and not again until late February 2019—well past the lien date of 1/1/19 by their own admission at hearing.

The appraisal “Competency Clause” requires taking all steps necessary to complete the assignment competently including physical inspection.

The “Ethics Rule of Conduct” states a “licensed appraiser” must not perform any assignment with bias of pre-determined opinions and conclusions.

PAO failed to present a written Policy and Procedure for the Orange County Property Appraiser (when requested at the February 21st, 2020 hearing) which specifically determines, in writing, what exactly the definition of “Substantial Completion” is by PAO and how is it determined.

Therefore, we respectfully request a reconsideration of the Recommendation Decision based on the Appraiser's shortcomings identified above from the hearing on Friday, February 21st, 2020 surrounding the appraisal process and the County's lack of compliance regarding Florida Statute.

It would be greatly appreciated.

Thank you,

Respectfully,

Sally Paul

Managing Consultant

Paradigm
TAX GROUP

Paradigm Tax Group

1040 Crown Pointe Parkway #1050
Atlanta, GA 30338

(470) 408-2627 Direct
spaul@paradigmatx.com

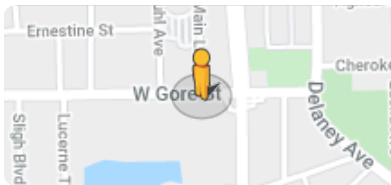


Image capture: Jan 2019 © 2020 Google

Orlando, Florida



Street View





GORDON & THALWITZER

ATTORNEYS AT LAW

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KATERINA PRINGIS

kpringis@brevardlegal.com

VIA E-MAIL (ONLY) TO: KATIE.SMITH@OCCOMPT.COM

VAB Clerk

c/o Ms. Katie Smith, Deputy Clerk, Manager Clerk of the Board Department

Re: Petitioner's Request for Consideration received April 14, 2020

Petition Numbers: 2019-02351 and 2019-02337

Petitioner: CRP Crescent Lucerne, LLC

Hearing Date: February 21, 2020

Dear Ms. Smith,

On April 14, 2020, the petitioner in petitions 2019-02351 and 2019-02337 submitted a Request for Reconsideration, asking the Orange County Value Adjustment Board ("**VAB**") to reconsider the issues, which are summarized and discussed below.

Requests for reconsideration are authorized by Rule 12D-9.032(6)(c), F.A.C. (requiring all parties to receive a copy of the request and an adequate opportunity to respond before the Board may rule on a request for reconsideration). Per Rules 12D-9.031(1) and 12D-9.031(4), F.A.C., a request for reconsideration should allege that the recommendation does not comply with the requirements of sections 194.301, 194.034(2) or 194.035(1), Florida Statutes.

The request was received mere hours before the VAB's 2019 Final Meeting, and as such there is insufficient time for the Orange County Property Appraiser ("**OCPA**") to be expected to respond to the request. Additionally, there is little, if anything, in the request suggesting that it could not have been submitted before the day of the Final Meeting. As such, to the extent the petitioner states any issues worthy of reconsideration, OCPA is entitled to a meaningful opportunity to respond.

Petitioner's Request for Reconsideration

(1) The 'before' values have not been updated to reflect to lower values announced at the hearing. **The updated 'before' values will be included in the recommendations before the Final Meeting.**

(2) The recommendations were not signed by the special magistrate. **The special magistrate will sign the recommendations before the Final Meeting.**

(3) The VAB has not responded regarding petitioner's April 8, 2020 request to reinstate the original values of the subject properties. **See response to issue 1, above. Additionally, Rule 12D-9.032(2), F.A.C. provides: "If the property appraiser has reduced his or her value ... whether before or during the hearing but before board action, the values in the 'before' column shall reflect the adjusted figure before board action."** As such, the VAB rules both anticipate and support the practice of reducing a determination of just value before or during a hearing, and VAB counsel has recommended to the

Board to do so in the Final Decision. See also the letter from VAB counsel dated April 13, 2020 addressing this issue.

(4) OCPA submitted undisclosed documents at the hearing, which were considered over the petitioner's objection. **Both during the hearing and in the request for reconsideration, the petitioner failed to identify the specific documents which it claims were not timely disclosed, how the petitioner was prejudiced, and how untimely disclosure led to erroneous conclusions of law. As such, I cannot find that this issue merits reconsideration.**

(5) This issue is substantially similar to issue 4; the petitioner claims that OCPA submitted undisclosed documents at the hearing, which were considered over the petitioner's objection. **See response to issue 4, above.**

(6) OCPA objected to an attorney special magistrate hearing the case instead of an appraiser special magistrate. **The special magistrate ruled on this issue, concluding that, per AGO 2018-02, the hearing was properly heard before an attorney special magistrate, and VAB counsel agrees with this position. Additionally, this is not the petitioner's objection to raise. At their discretion, OCPA may raise an objection to this issue.**

(7) The special magistrate failed to consider certain evidence, including a rent roll showing zero income, tenant testimony, Google images showing the status of the construction of the buildings, permits with expiration dates preceding January 1, 2019 showing no Certificate of Occupancy until after that date. **Beyond making conclusory statements, the petitioner fails to show that the special magistrate failed to consider any evidence. To the extent the petitioner argues that the evidence was not given the weight it deserves, the special magistrate has discretion to give evidence the weight he feels it deserves, and the petitioner does not show that the special magistrate failed to give any evidence the proper weight. As such, VAB counsel does not find that this issue should be reconsidered.**

(8) The petitioner merely recites F.S. 192.042(1)'s definition of "substantially complete". **This does not state an objection. As such, no response is necessary.**

(9) OCPA did not use "necessary due diligence" by not visiting the subject properties between July 2018 and February 2019 (after the January 1, 2019 valuation date). Petitioner also raises ethical issues regarding OCPA's appraisal practices. **The VAB has no jurisdiction to hear ethical issues related to appraisers. To the extent OCPA's diligence in visiting the subject property is germane to the petitions, the special magistrate has discretion to give such evidence the weight he feels it deserves. Additionally, the petitioner fails to state how this issue affected the recommendation. Therefore, to the extent this is something properly subject to reconsideration (which is not clear), the petitioner makes no showing that the special magistrate failed to give any evidence the proper weight. As such, VAB counsel does not find that this issue should be reconsidered.**

Based upon the foregoing, notwithstanding the fact that OCPA has not had an opportunity to respond to the Request for Reconsideration, I recommend that the request be denied.

GORDON & THALWITZER



Aaron Thalwitzer, Esq.

Cc: Special Magistrate Tukdarian, Esq.

RICK SINGH, CFA
ORANGE COUNTY PROPERTY APPRAISER

200 S. Orange Avenue, Suite 1700 • Orlando, Florida 32801-3438 • (407) 836-5044



April 15, 2020

Orange County Value Adjustment Board
c/o Katie Smith, Manager, Clerk of the Board Department
201 S. Rosalind Ave
Orlando, FL 32801

RE: Reconsideration Request: Petitions 2019-002337 and 2019-002351; Parcel Numbers: 35-22-29-1852-01-000, 35-22-29-1852-02-000; Owner: CRP/Crescent Lucerne, LLC

Dear Members of the Value Adjustment Board:

The Orange County Property Appraiser's office is in receipt of the Petitioner's reconsideration request for the above referenced petition.¹ The reconsideration request submitted in this case simply re-hashes the arguments which were presented, or should have been presented, at the hearing on February 21, 2020. The reconsideration request does not allege that the Special Magistrate's decision is legally insufficient or that the recommended decision does not comply with the requirements of sections 194.301, 194.034(2) or 194.035(1), Florida Statutes, or other controlling legal authority. Instead, Petitioner is seeking a new hearing, which is not permitted under the law, simply because Petitioner disagrees with the recommendation.

Along with blaming the VAB Clerk and VAB Attorney for alleged non-responsiveness, Petitioner discusses the same evidentiary issues which were raised during the hearing throughout the request for reconsideration. The hearing, which lasted for two hours and forty-five minutes (only having been scheduled for one hour) provided the Petitioner with more than adequate due process under Florida law and all appropriate evidence was considered and all possible arguments were made by the Petitioner; some appropriate and some not appropriate for a VAB hearing. For the Board to consider additional facts or evidence not presented during the hearing would be improper.

Even if the Board were to consider the arguments made by the Petitioner, those arguments should be wholly rejected:

¹ While reconsideration requests are allowed under 12D-9.032(6)(c), F.A.C., as long as all parties have been furnished a copy **and afforded adequate opportunity to respond**, the party requesting consideration should allege that the Special Magistrate's decision does not comply with the requirements of sections 194.301, 194.034(2) or 194.035(1), Florida Statutes. (See 12D-9.031(1) and 12D-9.031(4), F.A.C.)



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- Items 1 and 2, in the Petitioner's request for reconsideration provide no legal or factual reason as to why the Board should reconsider or overturn the Special Magistrate's recommendation. Therefore, they will not be given any credence in this response, except to say that they do not form a valid basis for reconsideration and should be disregarded by the Board.
- Item 3 also contains a statement against the VAB staff but provides no legal or factual reason as to why the Board should reconsider or overturn the Special Magistrate's recommendation. The Petitioner's representative seems to have a misguided belief that the VAB staff and VAB attorney must provide legal advice and answer to demands made of them. Item 3, in its entirety, is disingenuous. This is especially true regarding the valuation of the property and communication with the Property Appraiser's office. Petitioner states that the Property Appraiser's office has not provided insight as to the methodology used when determining the value. Not only did the Property Appraiser's office timely provide 156 pages of evidence in support of its value determination, the Property Appraiser's office has been in contact with the Petitioner's representative many times to help her understand the valuation process. Numerous informal conferences were held between the Petitioner and the Property Appraiser's office, including a telephone conference with the undersigned, prior to the hearing. The Petitioner's representative simply was not happy with the answers given, so the Petitioner's representative continues to use circular reasoning and misrepresent the facts to coerce a different result. The Petitioner requested that the hearing be held in front of an attorney special magistrate because the question Petitioner had was regarding "substantial completion." If the Petitioner truly wished to dispute the value at that time, the hearing should have remained in front of an appraiser special magistrate.
- Items numbered 4 and 5 in Petitioner's request for reconsideration are a misstatement of the facts and misapplication of Florida Administrative Code. During the hearing, the Special Magistrate was careful to rule on the admissibility of all evidence presented and neither party communicated with the VAB or Special Magistrate *ex parte*. The Petitioner takes umbrage with rebuttal evidence (which is allowed under Fla. R. Admin. P. 12D-9.025(c): "Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.") However, the request for reconsideration is not specific as to what evidence the Petitioner is objecting to, because during the hearing the Petitioner also objected to case law being discussed, and case law is not evidence.
- Item 6 refers to the fact that the Property Appraiser objected to the hearing taking place before an attorney special magistrate. Not only is the objection irrelevant to the Petitioner's request for

reconsideration, but the Petitioner prevailed on that argument and the hearing was held at the Petitioner's pleasure in front of the requested attorney magistrate.

- Item 7 misrepresents the recommendation of the Special Magistrate and proposes that the Board ignore the weight given to the evidence after a lengthy and full hearing and attempts, again, to rehash and reargue issues raised and considered at the hearing.
- Item 8 is a partial definition. §192.042, Florida Statutes, regarding substantial completion states: "Substantially completed" shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed." However, simply providing a definition does not form a valid basis for reconsideration and should be disregarded by the Board.
- Item 9 is nothing more than a meritless *ad hominem* attack on the Property Appraiser's office and its personnel. Petitioner cherry-picks words and phrases from the USPAP standards in a futile effort to discredit the Property Appraiser's office. To assert that there was an ethics violation is unfounded and meritless at best and, at worst, is an assertion made in bad faith and with malice.

Not one of the items in the Petitioner's request for reconsideration forms a valid basis for reconsideration and the entire request should be disregarded by the Board. Petitioner's request for reconsideration was received on April 14, 2020; the day of the VAB Final Meeting. The Board received guidance from its counsel, Attorney Thalwitzer, that, among other things, because the request was untimely, it should be denied but the Board voted against the advice of its counsel. The concern of those Board members who voted to ignore the advice of counsel, and hold a second final meeting, was to ensure a taxpayer received due process. While that may be a legitimate concern in some instances, especially when a *timely* request for reconsideration is filed, a quick review of the history of this matter would have shown that those concerns do not apply here. Not only was due process unequivocally given to this Petitioner, but Petitioner's representative is not a simple taxpayer who does not understand the rules. Professional taxpayer representative, Sally Paul, filed this request for reconsideration and, having testified herself of her many years of experience, was well aware of the requirements under the Florida Administrative Code, yet still filed her request at literally the eleventh hour. If all petitioners were given the same deference and were allowed to skirt the rules in this way, a tax roll would never be certified by the Board because the parties could seek reconsideration in perpetuity.

The Petitioner's entire reconsideration request is nothing more than a thinly veiled attempt to have a second bite at the apple. The Petitioner has been afforded more than substantial due process during the VAB

process. Therefore, the Special Magistrate's recommendation in this matter should be ratified by the Board and the Petitioner's request for reconsideration should be flatly denied.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Robert Grimaldi', is positioned above the typed name.

Robert Grimaldi, Esq.
Orange County Property Appraiser's Office

CC: Aaron Thalwitzer, Esq., VAB Legal Counsel – via email (aaron@brevardlegal.com)

RICK SINGH, CFA
ORANGE COUNTY PROPERTY APPRAISER

200 S. Orange Avenue, Suite 1700 • Orlando, Florida 32801-3438 • (407) 836-5044



April 16, 2020

Orange County Value Adjustment Board
c/o Katie Smith, Manager, Clerk of the Board Department
201 S. Rosalind Ave
Orlando, FL 32801

RE: Property Appraiser's Request for Reconsideration; Petition Numbers: 2019-00430- 2019-00436; Heard on: October 22, 2019; Petitioner: Aaron Rents

Dear Members of the Value Adjustment Board:

I represent the Orange County Property Appraiser's office. This is not a traditional Request for Reconsideration as we concur with the Value Adjustment Board's (VAB) decision on April 14, 2020, wherein the VAB accepted the Special Magistrate's recommendation to deny Aaron's Rent petitions. The Property Appraiser's Office is making this request to remedy incorrect values that were read into the record.

The Property Appraiser requests that the Board alter the Special Magistrate's recommendation to reflect the adjusted market values. These adjustments were made prior to the scheduled VAB hearing, the Petitioner was made aware and acknowledged the adjustments on the record during the hearing, but they were not read into the record. Inadvertently, only the adjusted *taxable* values were read into the record, so the original, higher TRIM values were entered onto the Special Magistrate's Worksheet. The correct Market Values are in the Petitioner's favor and should replace the figures on the Special Magistrate's Worksheet in the "Before Board Action" and "After Board Action" columns.

The correct Market Values are as follows:

| Petition Number | Correct Market Value |
|-----------------|----------------------|
| 430 | \$624,083 |
| 431 | \$541,366 |
| 432 | \$618,992 |
| 433 | \$550,345 |



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| | |
|-----|-----------|
| 434 | \$584,400 |
| 435 | \$511,652 |
| 436 | \$399,520 |

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Robert Grimaldi", with a stylized flourish at the end.

Robert Grimaldi, Esq.
Representing the Honorable Rick Singh
Orange County Property Appraiser's Office

CC: Aaron Thalwitzer, Esq., VAB Legal Counsel – via email (aaron@brevardlegal.com)
Petitioner, Jeff Talton– via email (jeff.talton@silveroakadvisors.com)

From: Jeff Talton
To: [Robert Grimaldi](#); [Smith, Katie](#)
Cc: ["aaron@brevardlegal.com"](mailto:aaron@brevardlegal.com); [Vaupe, Jessica](#); [Lofton, Keondra](#); [Mercado, Anissa](#); [Ramirez, Natasha](#); [Lucero Carrillo-Moctezuma](#); [Grace E. Pope](#); [Karen Ashmeade](#)
Subject: RE: Petitions 2019-430 through 436
Date: Friday, April 17, 2020 1:04:53 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)
[image013.png](#)
[image014.png](#)
[Reconsideration 2019-430 through 436.pdf](#)

All,

I am in agreement to the attached corrected values for petitions 2019-430 through 436 as stated from Orange County attorney. Please let this email serve as Aarons official approval with the reconsideration.

Thanks,

Jeff Talton
Senior Director

c. 678.848.2571 | f. 404.521.4977
jeff.talton@silveroakadvisors.com



1801 Peachtree St NE | Suite 225
Atlanta, GA 30309
SilverOakAdvisors.com

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Any advice contained in this email is limited to the conclusions specifically set forth herein and is based on the completeness and accuracy of the above-stated facts, assumptions and representations, presumed to be entirely complete and accurate. If any are not entirely complete and accurate, it is imperative that we be informed immediately, as that may have a material impact on our conclusions. We are relying upon the relevant provisions of the state and local statutes, the regulations there under, and the judicial interpretations thereof. These authorities are subject to change or modification.

From: Robert Grimaldi <rgrimaldi@ocpafll.org>
Sent: Thursday, April 16, 2020 4:59 PM
To: 'Smith, Katie' <Katie.Smith@occompt.com>; Jeff Talton <jeff.talton@silveroakadvisors.com>
Cc: 'aaron@brevardlegal.com' <aaron@brevardlegal.com>; Vaupe, Jessica <Jessica.Vaupe@occompt.com>; Lofton, Keondra <Keondra.Lofton@occompt.com>; Mercado, Anissa <Anissa.Mercado@occompt.com>; Ramirez, Natasha <Natasha.Ramirez@occompt.com>;

Lucero Carrillo-Moctezuma <lcarrillo-moctezuma@ocpafl.org>; Grace E. Pope <gpope@ocpafl.org>; Karen Ashmeade <kashmeade@ocpafl.org>

Subject: RE: Petitions 2019-430 through 436

Good afternoon,

Please see the attached Request for Reconsideration.

Thank you,

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser
200 S. Orange Ave | Suite 1700 | Orlando, FL 32801
407.836.5030 work | 407.836.5051 fax
rgrimaldi@ocpafl.org | www.ocpafl.org



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From: Smith, Katie <Katie.Smith@occompt.com>

Sent: Thursday, April 16, 2020 8:18 AM

To: Robert Grimaldi <rgrimaldi@ocpafl.org>; 'JEFF.TALTON@SILVEROAKADVISORS.COM' <JEFF.TALTON@SILVEROAKADVISORS.COM>

Cc: 'aaron@brevardlegal.com' <aaron@brevardlegal.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>; Lofton, Keondra <Keondra.Lofton@occompt.com>; Mercado, Anissa <Anissa.Mercado@occompt.com>; Ramirez, Natasha <Natasha.Ramirez@occompt.com>

Subject: RE: Petitions 2019-430 through 436

Good Morning Robert and Jeff.

Let's take the appropriate action to correct the analyst's reporting error and address the comments provided during the final meeting on April 14. In terms of process, ordinarily, the proper course of action would be a request for reconsideration as was done for various other petitions (2019-02145, 2019-02337 and 2019-02351.) And, we know that whatever was stated on the record during the final meeting cannot impact the special magistrate's recommendation unless acted upon by the VAB. Moreover, petitioner, Jeff Talton as copied, was not in attendance at the meeting. It is imperative that Jeff concur and respond in writing to Roberts request for reconsideration described below. This is not a new hearing and no evidence will considered.

Jeff - if you concur with remedying the incorrect value read into the record, then Robert

shall do the following.

Robert, please submit a Request for Reconsideration of the Value Adjustment Board's (VAB) decision on April 14, 2020, wherein the VAB accepted the special magistrate's recommendation to deny. You should describe the issue with your request to reconsider the VAB's decision to accept the special magistrate recommendation for petitions 2019-00430, 00431, 00432, 00433, 00434, 00435 and 00436. Explain the impacts of correcting the before values as well as whether or not this change impacts the tax roll. If you can do this as soon as possible, it will give Jeff time to respond and we should be able to fix this value issue as a discussion item. This needs to be as soon as possible. Aaron, if this occurs, I will ask that you present the issue to the VAB recapping what occurred and acknowledging that the both petition and property appraiser's office concur.

When responding, please respond all.

Much appreciated.

Katie Smith, CMC
Deputy Clerk
Manager, Clerk of the Board Department
201 S. Rosalind Avenue, Orlando, FL 32801
Phone 407-836-7301; Fax 407-836-5382
katie.smith@occompt.com



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Sign up today and protect yourself from Property Fraud!

From: Robert Grimaldi <rgrimaldi@ocpaf.org>

Sent: Wednesday, April 15, 2020 4:59 PM

To: Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Cc: 'aaron@brevardlegal.com' <aaron@brevardlegal.com>

Subject: RE: Petitions 2019-430 through 436

Just an update: we do have communication with the petitioner, according to the team, and they are searching for it.

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser

200 S. Orange Ave | Suite 1700 | Orlando, FL 32801

407.836.5030 work | 407.836.5051 fax

rgrimaldi@ocpafl.org | www.ocpafl.org



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From: Smith, Katie <Katie.Smith@occompt.com>

Sent: Tuesday, April 14, 2020 3:27 PM

To: Robert Grimaldi <rgrimaldi@ocpafl.org>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Cc: 'aaron@brevardlegal.com' <aaron@brevardlegal.com>

Subject: RE: Petitions 2019-430 through 436

I'll put it on the agenda during the second final meeting. One question – have you been in contact with the petitioner? And, I am assuming they were denied.

From: Robert Grimaldi <rgrimaldi@ocpafl.org>

Sent: Tuesday, April 14, 2020 3:23 PM

To: Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Cc: 'aaron@brevardlegal.com' <aaron@brevardlegal.com>

Subject: Petitions 2019-430 through 436

Katie, Jessica, and Aaron,

There was one issue that I brought up in my first statement to the board this afternoon and it was about petitions 430-436. I understand that the meeting subsequently went a bit in depth on other issues so this issue was passed over. For each of the petitions, our analyst inadvertently read the wrong values into the record. The values were actually lowered in favor of the petitioner prior to the hearing. There has been some previous correspondence between Lucero and the VAB clerks but, understandably, the magistrate has not or cannot change the value on the recommendation because it was not mentioned at hearing. However, the math on the magistrate's recommendation also does not add up due to this discrepancy. We do want the record to reflect the correct values so I was asked to read them into the record during the final meeting. I am not sure if that is the appropriate action however. Since we have a second final meeting, I was hoping you could provide some insight.

Thank you,

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser

200 S. Orange Ave | Suite 1700 | Orlando, FL 32801

407.836.5030 work | 407.836.5051 fax

rgrimaldi@ocpafl.org | www.ocpafl.org



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2019 Orange County Value Adjustment Board

Shift in Taxes by Property Type

| Property Type | Parcel ID | Petition Number | DOR Use Code | Before Taxable Value | After Taxable Value | Reduction in Taxable Value | Millage Rate | Shift in Taxes |
|---------------------------------------|----------------------|-----------------|--------------|----------------------|---------------------|----------------------------|--------------|----------------|
| Residential | 27-24-28-0647-00-205 | 2019-00493 | 439 | \$99,128.00 | \$98,628.00 | -\$500.00 | 16.4794 | -\$8.24 |
| | 23-22-29-2410-03-110 | 2019-00966 | 100 | \$392,244.00 | \$390,000.00 | -\$2,244.00 | 18.8099 | -\$42.21 |
| | 02-22-29-9514-00-040 | 2019-00652 | 417 | \$1,142,640.00 | \$865,000.00 | -\$277,640.00 | 16.3156 | -\$4,529.86 |
| | 14-22-29-1466-08-030 | 2019-00405 | 100 | \$466,209.00 | \$450,000.00 | -\$16,209.00 | 18.8099 | -\$304.89 |
| | 16-23-28-3906-00-040 | 2019-00336 | 105 | \$2,774,699.00 | \$2,685,000.00 | -\$89,699.00 | 16.4988 | -\$1,479.93 |
| | 11-22-29-0692-07-090 | 2019-00060 | 100 | \$229,683.00 | \$210,000.00 | -\$19,683.00 | 16.2079 | -\$319.02 |
| | 07-24-31-4718-00-170 | 2019-00752 | 104 | \$1,287,120.00 | \$825,000.00 | -\$462,120.00 | 18.8480 | -\$8,710.04 |
| | 23-22-29-2400-03-070 | 2019-02578 | 100 | \$581,976.00 | \$350,000.00 | -\$231,976.00 | 18.8099 | -\$4,363.45 |
| Sub Total | 8 | | | | | -\$1,100,071.00 | | -\$19,757.63 |
| Commercial | 19-22-32-7876-03-060 | 2019-00066 | 1000 | \$252,785.00 | \$200,000.00 | -\$52,785.00 | 16.2079 | -\$855.53 |
| | 15-22-31-5560-05-071 | 2019-00102 | 1110 | \$2,200,000.00 | \$1,759,592.00 | -\$440,408.00 | 16.2079 | -\$7,138.09 |
| | 26-23-28-5411-00-031 | 2019-02011 | 1003 | \$3,038,000.00 | \$2,058,000.00 | -\$980,000.00 | 16.2460 | -\$15,921.08 |
| | 26-23-28-5411-00-030 | 2019-02010 | 1003 | \$6,292,620.00 | \$4,221,000.00 | -\$2,071,620.00 | 16.2460 | -\$33,655.54 |
| Sub Total | 4 | | | | | -\$3,544,813.00 | | -\$57,570.24 |
| Vacant Lots & Acreage | 35-21-28-0000-00-118 | 2019-00063 | 9900 | \$117,600.00 | \$80,600.00 | -\$37,000.00 | 16.2079 | -\$599.69 |
| Sub Total | 1 | | | | | -\$37,000.00 | | -\$599.69 |
| Industrial & Miscellaneous | 08-22-29-9196-00-010 | 2019-01968 | 4810 | \$32,569,887.00 | \$31,255,501.00 | -\$1,314,386.00 | 18.8099 | -\$24,723.47 |
| | 29-22-31-0000-00-056 | 2019-00206 | 4820 | \$7,438,901.00 | \$6,838,000.00 | -\$600,901.00 | 16.2079 | -\$9,739.34 |
| | 25-23-28-2795-00-040 | 2019-00205 | 4820 | \$8,737,527.00 | \$8,155,000.00 | -\$582,527.00 | 19.9938 | -\$11,646.93 |

| | | | | | | | | | |
|-----------------------------------|------------|------------|--------|--------------|--------------|---|-----------------|---------------------------------|---------------|
| Sub Total | 3 | | | | | | -\$2,497,814.00 | | -\$46,109.74 |
| Tangible Personal Property | | | | | | | | | |
| | REG-170055 | 2019-01823 | 722511 | \$695,905.00 | \$660,639.55 | | -\$35,265.45 | 17.2317 | -\$607.68 |
| Sub Total | 1 | | | | | | -\$35,265.45 | | -\$607.68 |
| Agricultural | | | | | | | | | |
| Sub Total | 0 | | | | | | \$0.00 | | \$0.00 |
| Total Parcels | 17 | | | | | Total Reduction in Taxable Value | -\$7,214,963.45 | Total Shift in Taxes | -\$124,644.99 |



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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

Tax Roll Year

| | | | |
|---|---|---|---|
| 2 | 0 | 1 | 9 |
|---|---|---|---|

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

Check one. ☒ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

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

| | |
|---|--------------------|
| 1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board | \$ 132,207,199,939 |
| 2. Net change in taxable value due to actions of the Board | \$ 7,179,698 |
| 3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board | \$ 132,200,020,241 |

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

Signature, Chair of the Value Adjustment Board

04/28/20

Date

Continued on page 2

Certification of the Value Adjustment Board

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

PROCEDURES

Tax Roll Year

| | | | |
|---|---|---|---|
| 2 | 0 | 1 | 9 |
|---|---|---|---|

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

The board:

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

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

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

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

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

Signature, chair of the value adjustment board

04/28/20

Date



CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

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

Tax Roll Year

| | | | |
|---|---|---|---|
| 2 | 0 | 1 | 9 |
|---|---|---|---|

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

Check one. ☐ Real Property ☒ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

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

| | |
|---|-------------------|
| 1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board | \$ 11,456,773,661 |
| 2. Net change in taxable value due to actions of the Board | \$ 35,265 |
| 3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board | \$ 11,456,738,396 |

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

Signature, Chair of the Value Adjustment Board

04/28/20

Date

Continued on page 2

Certification of the Value Adjustment Board

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

PROCEDURES

Tax Roll Year

| | | | |
|---|---|---|---|
| 2 | 0 | 1 | 9 |
|---|---|---|---|

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

The board:

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

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

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

Signature, chair of the value adjustment board

04/28/20

Date



Draft VAB Expense Portion Comparison

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Expenses | \$ 568,856.51 | \$ 474,541.50 | \$ 448,250.70 | \$ 412,784.95 | \$ 437,202.65 |
| Less Total Fees | \$ 58,440.00 | \$ 42,440.00 | \$ 42,630.00 | \$ 41,780.00 | \$ 40,320.00 |
| Balance Expenses | \$ 510,416.51 | \$ 432,101.50 | \$ 405,620.70 | \$ 371,004.95 | \$ 396,882.65 |
| 2/5ths School Board Portion | \$ 204,166.60 | \$ 172,840.60 | \$ 162,248.28 | \$ 148,401.98 | \$ 158,753.06 |
| 3/5ths Board of County Commissioners Portion | \$ 306,249.91 | \$ 259,260.90 | \$ 243,372.42 | \$ 222,602.97 | \$ 238,129.59 |



Draft VAB Petition Fees vs. Board Expense Comparison

| Year | Fees Collected | Expenses Paid | Gain/Loss | Cost Per Petition |
|------|----------------|---------------|-----------------|-------------------|
| 2015 | \$ 58,440.00 | \$ 568,856.51 | \$ (510,416.51) | \$ 160.78 |
| 2016 | \$ 42,440.00 | \$ 474,541.50 | \$ (432,101.50) | \$ 170.27 |
| 2017 | \$ 42,630.00 | \$ 448,250.70 | \$ (405,620.70) | \$ 162.59 |
| 2018 | \$ 41,780.00 | \$ 412,784.95 | \$ (371,004.95) | \$ 179.86 |
| 2019 | \$ 40,320.00 | \$ 437,202.65 | \$ (396,882.65) | \$ 190.50 |



Draft VAB Expense Statistics

| Expense | 2015 | 2016 | 2017 | 2018 | 2019 | % Change from 2018 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| VAB Staff | \$80,000.00 | \$86,900.00 | \$93,951.67 | \$89,477.95 | \$92,115.27 | 3% |
| Temp | \$18,588.38 | \$18,933.84 | \$8,751.55 | \$8,226.91 | \$14,199.99 | 42% |
| Special Magistrates | \$365,075.62 | \$262,489.81 | \$228,631.28 | \$207,624.95 | \$229,514.59 | 10% |
| VAB Attorney | \$23,731.26 | \$23,512.97 | \$31,943.86 | \$19,558.66 | \$10,593.46 | -85% |
| Copier & Supplies | \$150.00 | \$156.08 | \$558.25 | \$516.29 | \$332.42 | -55% |
| Axia Software Support | \$18,000.00 | \$18,400.00 | \$18,468.00 | \$18,468.00 | \$19,590.00 | 6% |
| VeriClock | ~ | ~ | ~ | \$1,008.00 | \$612.00 | -65% |
| Advertising | \$1,311.25 | \$1,418.80 | \$1,348.13 | \$1,354.63 | \$1,688.00 | 20% |
| Lease | \$62,000.00 | \$62,730.00 | \$64,597.96 | \$66,549.56 | \$68,556.92 | 3% |
| Total | \$568,856.51 | \$474,541.50 | \$448,250.70 | \$412,784.95 | \$437,202.65 | 6% |

Draft VAB Detailed Expenses

EXPENSE

BILLING

TOTAL

Temporary Services

Arlene Rodriguez

\$14,199.99

Total

\$14,199.99

Special Magistrate Valuation Fee at \$125/HR

Albert Leserra

\$5,170.84

David Taylor

\$0.00

Edgar Fleri

\$39,895.84

Edwin Barfield

\$11,295.83

John Robinson

\$23,124.99

Kelly Johnson

\$5,395.83

24

\$26,462.50

Robert Sutte

\$48,820.83

Terrie Peltier

\$9,154.17

Thomas Riddle

\$40,950.02

Subtotal

\$210,270.85

Special Magistrate Tangible Fee at \$125/HR

Edward Weinert

\$2,672.91

Mario de la Guardia

\$1,502.08

Jack West

\$125.00

Pamela Andrea

\$4,818.75

Subtotal

\$9,118.74

**Special Magistrate Homestead /
Exemption /
Agricultural Fee at \$125/HR**

| | | |
|---|--------------------|---------------------|
| Mary Solik | \$620.83 | |
| Robert Borr | \$385.42 | |
| Karen Wonsetler | \$4,775.00 | |
| Thomas Tukdarian | \$4,343.75 | |
| Todd Hoepker | \$0.00 | |
| Subtotal | \$10,125.00 | |
| Total of Special Magistrate Fees | | \$229,514.59 |

VAB Staff Expenses

| | | |
|-----------------------------|-------------|--------------------|
| Anissa Mercado | \$34,258.36 | |
| Keondra Lofton | \$34,258.36 | |
| Natasha Ramirez | \$21,152.40 | |
| Total Staff Expenses | | \$92,115.27 |

VAB Attorney

| | | |
|---------------------------|-------------|--------------------|
| Aaron Thalwitzer | \$10,593.46 | |
| Total VAB Attorney | | \$10,593.46 |

| | | |
|---|-------------|---------------------|
| Hearing Site Lease | | \$68,556.92 |
| Supplies / Equipment | | |
| Office Supplies / Copier Maintenance | \$332.42 | |
| Axia Software Licensing / Support | \$19,590.00 | |
| VeriClock | \$612.00 | |
| Total | | \$20,534.42 |
| Advertising Notices | | |
| Special Magistrate Solicitation Notice of Hearings - | \$252.00 | |
| Exempt/Classifications/Valuation | \$157.75 | |
| Notice of Hearing - Final Meeting | \$187.00 | |
| Notice of Hearing - Final Meeting | \$241.25 | |
| Notice of Tax Impact | \$850.00 | |
| Total | | \$1,688.00 |
| Total Expenses | | \$437,202.65 |