

Orange County Government

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



Value Adjustment Board Agenda - Final

Friday, April 16, 2021

1:00 PM

County Commission Chambers

Value Adjustment Board

2020 Final Meeting

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

- A. VAB-20-032 Ratification of existing contract for Aaron Thalwitzer as VAB Legal Counsel.
Attachments: 2020-03-04 Contract Y20-153
2021-04-07 Amendment 1 to Contract Y20-153
- B. VAB-20-027 Approve the minutes of the October 20, 2020 VAB Interim Meeting.
Attachments: 2020-10-20 DRAFT Interim Meeting Minutes
- C. VAB-20-028 Deny petition 2020-02854 for failure to make the required partial tax payment prior to delinquency.
Attachments: 2021-04-16 Clerk to VAB 2020-02854 Discussion
- D. VAB-20-033 Approve Property Appraiser's Office request to correct incorrect values presented at hearing.
Attachments: 2021-04-16 Correction of Values Consent Packet

III. Discussion Items

- A. VAB-20-034 Approve Special Magistrate to be selected by the VAB Clerk to complete recommendations for thirty-four petitions for hearings conducted on February 23, 2021.
Attachments: 2021-04-16 Memorandum from Legal Counsel re SM Recommendations
- B. VAB-20-029 Accept Special Magistrate recommendations to date without further hearings.
Attachments: 2020 Special Magistrate Recommendations to the Board Report
Reconsideration (1a) PAO to VAB Petition 147
Reconsideration (1b) Legal Counsel Response VAB Petition 147
Reconsideration (1c) PAO to VAB Petition 147
Reconsideration (1d) Petitioner Response VAB Petition 147
Reconsideration (1e) Legal Counsel Response VAB Petition 147
Reconsideration (2a) Petitioner to VAB Petitions 622, 624, 628, 629
Reconsideration (2b) Legal Counsel Response VAB Petitions 622, 624, 628, 629
- C. VAB-20-031 Legislative Update from VAB Legal Counsel.

Attachments: 2021-04-08 Legal Counsel to VAB Legislative Update Discussion

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 407-836-3111.

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

CONTRACT # Y20-153

This Contract is made as of the 18th day of February, 2020 by and between Orange County, a Political Subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as the COUNTY, and Gordon & Thalwitzer Attorneys at Law [] an individual, [X] a partnership, [] a corporation authorized to do business in the State of Florida, hereinafter referred to as the CONTRACTOR, whose Federal I.D. or Social Security number is 114-66-1469.

In consideration of the mutual promises contained herein, the COUNTY and the CONTRACTOR agree as follows:

ARTICLE 1 SERVICES

The CONTRACTOR'S responsibility under this Contract is to provide professional/consultation services in the area of GENERAL COUNSEL FOR THE ORANGE COUNTY VALUE ADJUSTMENT BOARD, as more specifically set forth in the Scope of Services detailed in Exhibit "A".

The COUNTY'S representative/liaison during the performance of this Contract shall be David Rooney and/or designated County Representative, telephone no. 407-836-5982.

ARTICLE 2 SCHEDULE

It is the intent of the County to enter into a one (1) year term contract. The CONTRACTOR shall commence services on May 1st, 2020 and complete all services by April 30th, 2021.

The County may renew the contract for four (4) additional one (1) renewals for services as described herein.

Reports and other items shall be delivered or completed in accordance with the detailed schedule set forth in Exhibit "A". **Any change in price, terms or conditions shall be accomplished by written amendment to this contract.**

Any order issued during the effective date of this contract, but not completed within that period, shall be completed by the CONTRACTOR within the time specified in the order. The contract shall govern the CONTRACTOR and the COUNTY'S rights and obligations with respect to the extent as if the order were completed during the contract's performance period.

ARTICLE 3 PAYMENTS TO CONTRACTOR (USE FOR TERM CONTRACT)

- A. The total amount to be paid by the COUNTY under this Contract for the base period, shall not exceed forty-three thousand Dollars (\$43,000.00). The CONTRACTOR will notify the COUNTY, in writing, when 90% of the estimated contract amount has been reached. The CONTRACTOR will bill the COUNTY on a monthly basis, or as otherwise provided, at the amounts set forth in Exhibit "B" for services rendered toward the completion of the Scope of Services. Where incremental billing for partially completed items is permitted, the total incremental billings shall not exceed the percentage of estimated completion as of the billing date.

- B. Invoices received from the CONTRACTOR pursuant to this Contract will be reviewed and approved by the initiating County Department, indicating that services have been rendered in conformity with the Contract and then will be sent to the Finance Department for payment. Invoices will be paid in accordance with the State of Florida Local Government Prompt Payment Act.

A valid invoice shall include the following:

1. Reference to the Delivery Order/ Purchase Order Number
2. Delivery Dates/ Service Dates
3. Itemization of Goods Delivered/ Services Rendered
4. Unit Prices in accordance with the Exhibit "B"

- C. Reimbursable Costs: The County will reimburse Counsel for the expenses incurred by it for copying (\$.15 per page), facsimile (\$1.00 per page), postage, overnight delivery, long distance telephone calls (exclusive of long distance telephone calls incurred between cities in which Counsel has offices), lodging, meals (all travel, lodging and meals shall be at rates allowed to public employees under Florida Statute 112.061), court reporter fees, transcripts, court filing fees and process service charges, all without mark-up or multiplier. There will be no reimbursement for any other expenses not identified in the preceding sentence without the express written authorization of the County. All invoices submitted for such reimbursements shall contain complete and detailed information supported by appropriate receipts as to the item or charge for which reimbursement is being requested.
- D. Final Invoice: In order for both parties herein to close their books and records, the CONTRACTOR will clearly state "final invoice" on the CONTRACTOR'S final/last billing to the COUNTY. This certifies that all services have been properly performed and all charges and costs have been invoiced to Orange County. Since this account will thereupon be closed, any and other further charges if not properly included on this final invoice are waived by the CONTRACTOR.

ARTICLE 4 REQUIREMENTS CONTRACT

This is a Requirements Contract and the COUNTY shall order from the CONTRACTOR all of the supplies and/or services specified in the contract's price schedule that are required to be purchased by the COUNTY. If the COUNTY urgently requires delivery of goods or services before the earliest date that delivery may be required under this contract, and if the CONTRACTOR will not accept an order providing for accelerated delivery, the COUNTY may acquire the goods or services from another source.

Except as this contract may otherwise provide, if the COUNTY'S requirements do not result in orders in the quantities described as "estimated" in the contract's price schedule, that fact shall not constitute the basis for an equitable adjustment.

ARTICLE 5 INSURANCE REQUIREMENTS

Vendor/Contractor agrees to maintain on a primary basis and at its sole expense, at all times throughout the duration of this contract the following types of insurance coverage with limits and on forms (including endorsements) as described herein. These requirements, as well as the County's review or acceptance of insurance maintained by Vendor/Contractor is not intended to and shall not in any manner limit or qualify the liabilities assumed by Vendor/Contractor under this contract. Vendor/Contractor is required to maintain any coverage required by federal and

state workers' compensation or financial responsibility laws including but not limited to Chapter 324 and 440, Florida Statutes, as may be amended from time to time.

The Vendor/Contractor shall require and ensure that each of its sub-Vendors/sub-Contractors providing services hereunder (if any) procures and maintains until the completion of their respective services, insurance of the types and to the limits specified herein.

Insurance carriers providing coverage required herein must be licensed to conduct business in the State of Florida and must possess a current A.M. Best's Financial Strength Rating of A- Class VIII or better.

(Note: State licenses can be checked via www.flor.com/companysearch/ and A.M. Best Ratings are available at www.ambest.com)

Required Coverage:

- ☒ Commercial General Liability - The Vendor/Contractor shall maintain coverage issued on the most recent version of the ISO form as filed for use in Florida or its equivalent, with a limit of liability of not less than \$500,000 per occurrence. Vendor/Contractor further agrees coverage shall not contain any endorsement(s) excluding or limiting Product/Completed Operations, Contractual Liability, or Separation of Insureds. The General Aggregate limit shall either apply separately to this contract or shall be at least twice the required occurrence limit.

Required Endorsements:

- ☒ Additional Insured- CG 20 26 or CG 20 10/CG 20 37 or their equivalents.
Note: CG 20 10 must be accompanied by CG 20 37 to include products/completed operations
- ☒ Waiver of Transfer of Rights of Recovery- CG 24 04 or its equivalent.
Note: If blanket endorsements are being submitted please include the entire endorsement and the applicable policy number.
- ☒ Business Automobile Liability - The Vendor/Contractor shall maintain coverage for all owned; non-owned and hired vehicles issued on the most recent version of the ISO form as filed for use in Florida or its equivalent, with limits of not less than \$500,000 (five hundred thousand dollars) per accident. In the event the Vendor/Contractor does not own automobiles the Vendor/Contractor shall maintain coverage for hired and non-owned auto liability, which may be satisfied by way of endorsement to the Commercial General Liability policy or separate Business Auto Liability policy.
- ☒ Workers' Compensation - The Vendor/Contractor shall maintain coverage for its employees with statutory workers' compensation limits, and no less than \$100,000 each incident of bodily injury or disease for Employers' Liability. Elective exemptions as defined in Florida Statute 440 will be considered on a case-by-case basis. Any Vendor/Contractor using an employee leasing company shall complete the Leased Employee Affidavit.

Required Endorsements:

- ☒ Waiver of Subrogation- WC 00 03 13 or its equivalent
- ☒ Professional Liability- with a limit of not less than \$1,000,000 per occurrence/claim

When a self-insured retention or deductible exceeds \$100,000 the COUNTY reserves the right to request a copy of Vendor/Contractor most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis the Vendor/Contractor agrees to maintain a retroactive date prior to or equal to the effective date of this contract. In the event the policy is canceled, non-renewed, switched to occurrence form, or any other event which triggers the right to purchase a Supplemental Extended Reporting Period (SERP) during the life of this contract the Vendor/Contractor agrees to purchase the SERP with a minimum reporting period of not less than two years. Purchase of the SERP shall not relieve the Vendor/Contractor of the obligation to provide replacement coverage.

By entering into this contract Vendor/Contractor agrees to provide a waiver of subrogation or a waiver of transfer of rights of recovery, in favor of the County for the workers' compensation and general liability policies as required herein. When required by the insurer or should a policy condition not permit the Vendor/Contractor to enter into a pre-loss agreement to waive subrogation without an endorsement, then Vendor/Contractor agrees to notify the insurer and request the policy be endorsed with a Waiver of Subrogation or a Waiver of Transfer of Rights of Recovery Against Others endorsement.

Prior to execution and commencement of any operations/services provided under this contract the Vendor/Contractor shall provide the COUNTY with current certificates of insurance evidencing all required coverage. In addition to the certificate(s) of insurance the Vendor/Contractor shall also provide endorsements for each policy as specified above. All specific policy endorsements shall be in the name of the Orange County Board of County Commissioners.

For continuing service contracts renewal certificates shall be submitted immediately upon request by either the COUNTY or the COUNTY's contracted certificate compliance management firm. The certificates shall clearly indicate that the Vendor/Contractor has obtained insurance of the type, amount and classification as required for strict compliance with this insurance section. Vendor/Contractor shall notify the COUNTY not less than thirty (30) business days (ten business days for non-payment of premium) of any material change in or cancellation/non-renewal of insurance coverage. The Vendor/Contractor shall provide evidence of replacement coverage to maintain compliance with the aforementioned insurance requirements to the COUNTY or its certificate management representative five (5) business days prior to the effective date of the replacement policy (ies).

The certificate holder shall read:

Orange County, Florida
c/o Procurement Division
400 E. South Street, 2nd Floor
Orlando, Florida 32801

ARTICLE 6 INDEMNIFICATION

To the fullest extent permitted by law, the CONTRACTOR shall defend, indemnify, and hold harmless the COUNTY, its officials, agents, and employees from and against any and all claims, suits, judgments, demands, liabilities, damages, cost and expenses (including attorney's fees) of any kind or nature whatsoever arising directly or indirectly out of or caused in whole or in part by any act or omission of the CONTRACTOR or its subcontractors (if any), anyone directly or indirectly employed by them, or anyone for whose acts any of them may be liable; excepting those acts or omissions arising out of the sole negligence of the COUNTY.

ARTICLE 7 SUBCONTRACTING AND MINORITY/WOMEN EMPLOYMENT PARTICIPATION

- A. The CONTRACTOR shall be responsible for reporting Minority/Women Business Enterprise (M/WBE) sub-CONTRACTOR contract dollar amount(s) for the M/WBE sub-Contractor(s) listed in this document, by submitting the appropriate documents, which shall include but not limited to fully executed sub-contract agreements and/or purchase orders evidencing contract award of work, to the Business Development Division. Submittal of these sub-contract agreements/purchase orders is a condition precedent to execution of the prime contract with the COUNTY. Quarterly updated M/WBE utilization reports and Equal Opportunity Workforce Schedule to be submitted every quarter during the term of the contract. Additionally, the CONTRACTOR shall ensure that the M/WBE participation percentage proposed in the Contractor's Proposal submitted for this Contract is accomplished.
- B. Subsequent amendments to this contract shall be submitted with the appropriate documentation evidencing contractual change or assignment of work to the Business Development Division, with a copy to the COUNTY'S designated representative, within ten (10) days after COUNTY'S execution.
- C. The CONTRACTOR shall be responsible for reporting, on the Equal Opportunity Workforce Schedule, the local minority/women employment percentage levels within the firm and the minority/women employment percentage levels that the firm anticipates utilizing to fulfill the obligations of this Contract. The report(s) shall be submitted to the Business Development Division, on a quarterly basis during the life of the Contract.
- D. The awarded prime CONTRACTOR shall furnish written documentation evidencing actual dollars paid to **all sub-Contractors** utilized by the prime CONTRACTOR on the project. This will include, but not limited to: copies of cancelled checks, approved invoices, and signed affidavits certifying the accuracy of payments so that the COUNTY may determine actual MWBE participation achieved by the prime CONTRACTOR prior to the issuance of final payment.
- E. The awarded prime Contractor's responsibilities and requirements are listed below and shall be included in the sub-agreement:
 - 1. Whereas the prime contractor is being paid in accordance with the Local Government Prompt Payment Act, contractor shall incorporate a 72-hour prompt payment assurance provision and payment schedule in all sub-contracts between the prime and sub-contractors.

Note: The County reserves the right to verify that all sub-contractors are being paid within 72 hours of the County's remittance to the prime contractor.

2. All sub-contracts shall include the following statement: "It is the M/WBE responsibility to submit the required Quarterly M/WBE utilization reports to the prime and Final M/WBE payment verification form to Business Development Division denoting the percentage of the overall contract fees"

The M/WBE's failure to submit the required documents could negatively impact their M/WBE certification.

3. The sub-contract agreement shall include the percentage and/or the dollar amount of the contract value to be sub-contracted.
4. File copies of all executed subcontractor agreement/contracts between the prime and all M/WBE subcontractors on the project to Orange County Business Development Division one-time for the duration of the contract.
5. The awarded prime Contractor shall furnish written documentation evidencing actual dollars paid to each subcontractor utilized by the prime Contractor on the project. This will include, but not limited to: copies of cancelled checks, approved invoices, and signed affidavits certifying the accuracy of payments so that the County may determine actual participation achieved by the prime Contractor prior to the issuance of final payment.
6. The prime Contractor shall submit an updated quarterly MWBE utilization report and the "Employment Data, Schedule of Minorities and Women" report for all professional service contracts. The required reports are to be submitted to the Business Development Division no later than the fifth day after end of reporting period.
7. The awarded prime Contractor shall not substitute, replace or terminate any M/WBE firm without prior written authorization of the Business Development Division, nor shall the prime reduce the scope of work or monetary value of a subcontractor without written authorization of the Business Development Division.
8. Upon execution of any renewal or extension to this contract, the Prime Contractor shall execute renewals with all approved specified sub-contractors for the full duration of the contract.
9. The prime Contractor shall expeditiously advise all M/WBE's and the Business Development Division of all change orders, contract modifications, additions and deletions to any and all contracts issued to the M/WBE firm on their team.
10. The COUNTY may at its discretion require copies of subcontracts/purchase orders for the non-M/WBE's listed on **SCHEDULE OF SUBCONTRACTING - M/WBE PARTICIPATION FORM** and or utilized on the project. However, if this option is not exercised the awarded Proposer shall provide a list of all non-M/WBE sub-Contractors certifying that a prompt payment clause has been included in that contract or purchase order.

- F. By entering into this contract, the CONTRACTOR affirmatively commits to comply with the M/WBE subcontracting requirements submitted with his/her Proposal. The failure of the CONTRACTOR/CONTRACTOR to comply with this commitment during the Contract's performance period may be considered a breach of Contract.

The COUNTY may take action up to and including termination for default if this condition is not remedied within the time period specified by the Manager, Procurement.

ARTICLE 8 SERVICE-DISABLED VETERAN (SDV) REPORTING

The prime CONTRACTOR/CONTRACTOR shall be responsible for reporting (SDV) sub-Contractor contract dollar amount(s) for the SDV firms(s) listed in the document by submitting appropriate documents evidencing contract award of work to the Business Development Division (BDD). The report(s) shall be submitted in the (BDD) with a copy to the representative within ten (10) days after issuance of individual assignments or task authorizations.

- A. The CONTRACTOR shall be responsible for reporting SDV sub-CONTRACTOR contract dollar amount(s) for the SDV sub-Contractor(s) listed in this document, by submitting the appropriate documents, which shall include but not limited to fully executed sub-contract agreements and/or purchase orders evidencing contract award of work, to the BDD. Submittal of these sub-contract agreements/purchase orders is a condition precedent to execution of the prime contract with the COUNTY. Quarterly updated utilization report shall be submitted every quarter during the term of the contract.
- B. Subsequent amendments to this contract shall be submitted with the appropriate documentation evidencing contractual change or assignment of work to the BDD, with a copy to the COUNTY'S designated representative, within ten (10) calendar days after COUNTY'S execution.

The awarded prime CONTRACTOR shall furnish written documentation evidencing actual dollars paid to **all sub-Contractors** utilized by the CONTRACTOR on the project. This will include, but not limited to: copies of cancelled checks, approved invoices, and signed affidavits certifying the accuracy of payments so that the COUNTY may determine actual SDV participation achieved by the CONTRACTOR prior to the issuance of final payment.

- C. In the event a registered SDV sub-Contractor's subcontract is terminated for convenience, the CONTRACTOR shall call and submit a letter to the BDD from the terminated sub-Contractor evidencing their concurrence with the termination. In the event a registered SDV sub-Contractor's subcontract is terminated for cause, the CONTRACTOR shall justify the replacement of that sub-Contractor, in writing to the BDD, accompanied by the Project Manager's recommendation or consent to termination.
- D. It is the intent of the COUNTY to insure prompt payment of all sub-Contractors working on COUNTY projects. The CONTRACTOR shall:
1. Submit copies of executed contracts between the CONTRACTOR and all of its SDV sub-Contractors to the BDD.
 11. Incorporate a prompt payment assurance provision and payment schedule in all contracts between the CONTRACTOR and SDV sub-Contractors (stating that payment will be made to the sub-CONTRACTOR within 72 hours of receipt of

payment from the COUNTY. The CONTRACTOR shall pay each sub-CONTRACTOR for all work covered under an invoice within the 72 hour time frame.

- E. By entering into this contract, the CONTRACTOR affirmatively commits to comply with the SDV requirements submitted with his/her Proposal. The failure of the CONTRACTOR/CONTRACTOR to comply with this commitment during the Contract's performance period may be considered a breach of Contract.

ARTICLE 9 DISLOCATED WORKERS

CONTRACTOR has committed to hire _____ () CareerSource Central Florida participants residing in the Orlando MSA. Therefore, within five (5) days after contract award,

CONTRACTOR shall contact the Orange County Business Development Liaison (BDD) at (407) 836-7317 to assist with meeting this requirement. The BDD Liaison will work with the CareerSource Central Florida staff and the CONTRACTOR to ensure that the process is properly adhered until all requirements have been met. CareerSource Central Florida participants may be employed in any position within the firm but must be hired on a fulltime basis.

The failure of the CONTRACTOR to comply with these hiring commitments after contract award shall be grounds for termination of the contract for default.

During performance of the contract, the CONTRACTOR will take appropriate steps to ensure that individuals hired under this program are retained. However, if it becomes necessary to replace an employee, the CONTRACTOR shall contact the BDD Liaison. At its discretion, COUNTY may periodically request submission of certified payrolls to confirm the employment status of program participants.

ARTICLE 10 FEDERAL AND STATE TAX

The COUNTY is exempt from payment of Florida State Sales and Use Taxes. The COUNTY will sign an exemption certificate submitted by the CONTRACTOR. The CONTRACTOR shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the COUNTY, nor is the CONTRACTOR authorized to use the COUNTY'S Tax Exemption Number in securing such materials.

The CONTRACTOR shall be responsible for payment of its own and its share of its employee FICA and Social Security benefits with respect to this Contract.

ARTICLE 11 AVAILABILITY OF FUNDS

The COUNTY'S performance and obligation to pay under this Contract is contingent upon an annual appropriation for its purpose by the Board of County Commissioners, or other specified funding source for this procurement.

ARTICLE 12 CONFLICT OF INTEREST

The CONTRACTOR represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in Florida Statutes 112.311. The CONTRACTOR further represents that no person having any interest shall be employed for said performance.

The CONTRACTOR shall promptly notify the COUNTY in writing by certified mail of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence or appear to influence the CONTRACTOR'S judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the CONTRACTOR may undertake and request an opinion of the COUNTY as to whether the association, interest or circumstance would, in the opinion of the COUNTY, constitute a conflict of interest if entered into by the CONTRACTOR. The COUNTY agrees to notify the CONTRACTOR of its opinion by certified mail within thirty (30) days of receipt of the notification by the CONTRACTOR. If, in the opinion of the COUNTY, the prospective business association, interest or circumstance would not constitute a conflict of interest by the CONTRACTOR, the COUNTY shall so state in the notification and the CONTRACTOR shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COUNTY by the CONTRACTOR under the terms of this Contract.

ARTICLE 13 TERMINATION

A. Termination for Default:

The COUNTY may, by written notice to the CONTRACTOR, terminate this contract for default in whole or in part (delivery orders, if applicable) if the CONTRACTOR fails to:

1. Provide products or services that comply with the specifications herein or fails to meet the COUNTY'S performance standards
2. Deliver the supplies or to perform the services within the time specified in this contract or any extension.
3. Make progress so as to endanger performance of this contract
4. Perform any of the other provisions of this contract.

Prior to termination for default, the COUNTY will provide adequate written notice to the CONTRACTOR through the Manager, Procurement, affording them the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. Such termination may also result in suspension or debarment of the CONTRACTOR in accordance with the County's Procurement Ordinance. The CONTRACTOR and its sureties (if any) shall be liable for any damage to the COUNTY resulting from the CONTRACTOR's default of the contract. This liability includes any increased costs incurred by the COUNTY in completing contract performance.

In the event of termination by the COUNTY for any cause, the CONTRACTOR will have, in no event, any claim against the COUNTY for lost profits or compensation for lost opportunities. After a receipt of a Termination Notice and except as otherwise directed by the COUNTY the CONTRACTOR shall:

1. Stop work on the date and to the extent specified.

2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
3. Transfer all work in process, completed work, and other materials related to the terminated work as directed by the COUNTY.
4. Continue and complete all parts of that work that have not been terminated.

Neither CONTRACTOR nor COUNTY shall be liable, nor may cancel this contract for default, when delays arise out of causes beyond the control of CONTRACTOR or COUNTY. Such causes may include but are not restricted to acts of God, acts of COUNTY in sovereign capacity, fires, floods, lightning strikes, epidemics, quarantine restrictions, strikes, freight embargoes, wars, civil disturbances, work stoppage, power failures, laws, regulations, ordinances, acts or orders of any governmental agency or official thereof, and unusually severe weather. In every case, the delay must be beyond the control of the claiming party. If CONTRACTOR is delayed in its performance as a result of the above causes, COUNTY, shall upon written request of CONTRACTOR, agree to equitably adjust the provisions of this contract, including price and delivery, as may be affected by such delay. However, this provision shall not be interpreted to limit COUNTY'S right to terminate for convenience.

B. Termination for Convenience

The COUNTY, by written notice, may terminate this contract, in whole or in part, when it is in the County's interest. If this contract is terminated, the COUNTY shall be liable only for goods or services delivered and accepted. The COUNTY Notice of Termination shall provide the CONTRACTOR thirty (30) days prior notice before it becomes effective. **A termination for convenience may apply to individual delivery orders, purchase orders or to the contract in its entirety.**

ARTICLE 14 PERSONNEL

The CONTRACTOR represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the COUNTY.

All of the services required hereafter shall be performed by the CONTRACTOR or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONTRACTOR'S key personnel, as may be listed in Exhibit "A", must be made known to the COUNTY'S representative and written approval must be granted by the COUNTY before said change or substitution can become effective.

The CONTRACTOR warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field. The COUNTY may require, in writing, that the CONTRACTOR remove from this contract any employee the COUNTY deems incompetent, careless, or otherwise objectionable.

ARTICLE 15 TRUTH IN NEGOTIATION CERTIFICATE

Signature of this Contract by the CONTRACTOR shall act as the execution of the truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation

provided for in this Contract are accurate, complete and current as of the date of the Contract and no higher than those charged the CONTRACTOR'S most favored customer for the same or substantially similar service.

The said rates and costs shall be adjusted to exclude any significant sums should the COUNTY determine that the rates and costs were increased due to inaccurate, incomplete or non-current wage rates or due to inaccurate representations of fees paid to outside Contractors. The COUNTY shall exercise its right under this "Certificate" within one (1) year following final payment.

ARTICLE 16 ARREARS

The CONTRACTOR shall not pledge the COUNTY'S credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONTRACTOR further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 17 DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONTRACTOR shall deliver to the COUNTY for approval and acceptance, and before being eligible for final payment or any amounts due, all documents and materials prepared by and for the COUNTY under this Contract.

All oral and written information not in the public domain or not previously known, and all information and data obtained, developed or supplied by the COUNTY, or at its expense, will be kept confidential by the CONTRACTOR and will not be disclosed to any other party, directly or indirectly, without the COUNTY'S prior written consent unless required by a lawful order. All drawings, maps, sketches, programs, data base, reports and other data developed, or purchased, under this Contract for or at the COUNTY'S expense shall be and remain the COUNTY'S property and may be reproduced at the discretion of the COUNTY.

The COUNTY and the CONTRACTOR shall comply with the provisions of Chapter 119, Florida Statutes (Public Records Law).

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 18 INDEPENDENT CONTRACTOR RELATIONSHIP

The CONTRACTOR is, and shall be, in the performance of all work services and activities under this Contract, an Independent Contractor, and not an employee, agent or servant of the COUNTY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONTRACTOR'S sole direction, supervision, and control. The CONTRACTOR shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONTRACTOR'S relationship and the relationship of its employees to the COUNTY shall be that of an Independent Contractor and not as employees or agents of the COUNTY.

The CONTRACTOR does not have the power or authority to bind the COUNTY in any promise, agreement or representation other than as specifically provided for in this Agreement.

ARTICLE 19 CONTINGENT FEES

The CONTRACTOR warrants that it has not employed or retrained any company or person, other than a bona fide employee working solely for the CONTRACTOR to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONTRACTOR, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 20 ACCESS AND AUDITS

The CONTRACTOR shall establish and maintain a reasonable accounting system, which enables ready identification of CONTRACTOR'S cost of goods and use of funds. Such accounting system shall also include adequate records and documents to justify all prices for all items invoiced as well as all charges, expenses and costs incurred in providing the goods for at least five (5) years after completion of this contract. The COUNTY or its designee shall have access to such books, records, subcontract(s), financial operations, and documents of the CONTRACTOR or its sub-Contractors as required to comply with this section for the purpose of inspection or audit anytime during normal business hours at the CONTRACTOR'S place of business. This right to audit shall include the CONTRACTOR'S sub-Contractors used to procure goods or services under the contract with the COUNTY. CONTRACTOR shall ensure the COUNTY has these same rights with sub-Contractor(s) and suppliers.

ARTICLE 21 EQUAL OPPORTUNITY

It is hereby declared that equal opportunity and nondiscrimination shall be the County's policy intended to assure equal opportunities to every person, regardless of race, religion, sex, sexual orientation and gender expression/identity, color, age, disability or national origin, in securing or holding employment in a field of work or labor for which the person is qualified, as provided by Section 17-314 of the Orange County Code and the County Administrative Regulations.

Further, the CONTRACTOR shall abide by the following provisions:

- A. The CONTRACTOR shall represent that the CONTRACTOR has adopted and maintains a policy of nondiscrimination as defined by applicable County ordinance throughout the term of this contract.
- B. The CONTRACTOR shall allow reasonable access to all business and employment records for the purpose of ascertaining compliance with the non-discrimination provision of the contract.
- C. The provisions of the prime contract shall be incorporate by the CONTRACTOR into the contracts of any applicable subcontractors.

ARTICLE 22 DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION.

By executing this contract the firm affirms that it is in compliance with the requirements of 2 C.F.R. Part 180 and that neither it, its principals, nor its subcontractors are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

ARTICLE 23**FLORIDA CONVICTED/SUSPENDED/DISCRIMINATORY COMPLAINTS.**

By executing this contract the firm affirms that it is not currently listed in the Florida Department of Management Services Convicted/Suspended/Discriminatory Complaint Vendor List.

ARTICLE 24**SCRUTINIZED COMPANIES**

- A. By executing this Agreement, the Contractor certifies that it is eligible to bid on, submit a proposal for, or enter into or renew a contract with the County for goods or services pursuant to Section 287.135, Florida Statutes.
- B. Specifically, by executing this Agreement, the Contractor certifies that it is not on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel.
- C. Additionally, if this Agreement is for an amount of one million dollars (\$1,000,000) or more, by executing this Agreement, the Contractor certifies that it is not:
 - 1. On the "Scrutinized Companies with Activities in Sudan List" or the "Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List," created pursuant to Section 215.473, Florida Statutes; and/or
 - 2. Engaged in business operations in Cuba or Syria.
- D. The County reserves the right to terminate this Agreement immediately should the Contractor be found to:
 - 1. Have falsified its certification of eligibility to bid on, submit a proposal for, or enter into or renew a contract with the County for goods or services pursuant to Section 287.135, Florida Statutes; and/or
 - 2. Have become ineligible to bid on, submit a proposal for, or enter into or renew a contract with the County for goods or services pursuant to Section 287.135, Florida Statute subsequent to entering into this Agreement with the County.
- E. If this Agreement is terminated by the County as provided in subparagraph 4(a) above, the County reserves the right to pursue any and all available legal remedies against the Contractor, including but not limited to the remedies as described in Section 287.135, Florida Statutes.
- F. If this Agreement is terminated by the County as provided in subparagraph 4(b) above, the Contractor shall be paid only for the funding-applicable work completed as of the date of the County's termination.
- G. Unless explicitly stated in this Section, no other damages, fees, and/or costs may be assessed against the County for its termination of the Agreement pursuant to this Section.

ARTICLE 25**MODIFICATIONS OF WORK**

The COUNTY reserves the right to make changes in the work, including alterations, reductions therein or additions thereto. Upon receipt by the CONTRACTOR of the COUNTY'S notification of a contemplated change, the CONTRACTOR shall (1) if requested by COUNTY, provide an

estimate for the increase or decrease in cost due to the contemplated change, (2) notify the COUNTY of any estimated change in the completion date, and (3) advise the COUNTY in writing if the contemplated change shall affect the CONTRACTOR'S ability to meet the completion dates or schedules of this Contract.

If the COUNTY so instructs in writing, the CONTRACTOR shall suspend work on that portion of the work affected by a contemplated change, pending the COUNTY'S decision to proceed with the change.

If the COUNTY elects to make the change, the COUNTY shall issue a Contract Amendment or Change Order and the CONTRACTOR shall not commence work on any such change until such written amendment or change order has been issued and signed by each of the parties.

ARTICLE 26 CONTRACT CLAIMS

"Claim" as used in this provision means a written demand or written assertion by one of the contracting parties seeking as a matter of right, the payment of a certain sum of money, the adjustment or interpretation of contract terms, or other relief arising under or relating to this contract.

Claims made by a Contractor/Contractor against the County relating to a particular contract shall be submitted to the Procurement Manager in writing clearly labeled "Contract Claim" requesting a final decision. The Contractor also shall provide with the claim a certification as follows: "I certify that the claim is made in good faith;

that the supporting data are accurate and complete to the best of my knowledge and belief; that the amount requested accurately reflects the contract adjustment for which the Contractor/Contractor believes the County is liable; and that I am duly authorized to certify the claim on behalf of the Contractor/Contractor."

Failure to document a claim in this manner shall render the claim null and void. Moreover, no claim shall be accepted after final payment of the contract.

The decision of the Procurement Manager shall be issued in writing and shall be furnished to the Contractor/Contractor. The decision shall state the reasons for the decision reached. The Procurement Manager shall render the final decision within sixty (60) days after receipt of Contractor's/Contractor's written request for a final decision. The Procurement Manager's decision shall be final and conclusive.

The Contractor/Contractor shall proceed diligently with performance of this contract pending final resolution of any request for relief, claim, appeal or action arising under the contract and shall comply with any final decision rendered by the Manager of Procurement.

ARTICLE 27 TOBACCO FREE CAMPUS

All Orange County operations under the Board of County Commissioners shall be tobacco free. This policy shall apply to parking lots, parks, break areas and worksites. It is also applicable to contractors and their personnel during contract performance on county-owned property. Tobacco is defined as tobacco products including, but not limited to, cigars, cigarettes, e-cigarettes, pipes, chewing tobacco and snuff. Failure to abide by this policy may result in civil penalties levied under Chapter 386, Florida Statutes and/or contract enforcement remedies.

ARTICLE 28 VERIFICATION OF EMPLOYMENT STATUS

Prior to the employment of any person under this contract, the contractor shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of (a) all persons employed during the contract term by the contractor to perform employment duties within Florida and (b) all persons, including subcontractors, assigned by the contractor to perform work pursuant to the contract with Orange County. Please refer to USCIS.gov for more information on this process.

Only those employees determined eligible to work within the United States shall be employed under the contract.

Therefore, by submission of a bid or proposal in response to this solicitation, the contractor confirms that all employees in the above categories will undergo e-verification before placement on this contract. The contractor further confirms his commitment to comply with this requirement by completing the E- Verification certification.

ARTICLE 29 LAWS AND REGULATIONS

All applicable Federal and State laws, municipal and County ordinances shall apply to the solicitation and Contract.

ARTICLE 30 ENFORCEMENT COSTS

If any legal action or other proceeding is brought for the enforcement of this Contract, or because of an alleged dispute, breach, default or misrepresentation in connection with any provisions of this Contract, the Parties shall each bear their own costs, expert fees, attorneys' fees, and other fees incurred in connection with this Agreement and any litigation that arises either directly, or indirectly.

ARTICLE 31 JURY WAIVER

Each party hereto hereby irrevocably waives, to the fullest extent permitted by applicable law, any right it may have to a trial by jury in any legal proceeding directly or indirectly arising out of or relating to this agreement.

ARTICLE 32 GOVERNING LAW AND VENUE

Any and all legal actions associated with this contract will be governed by the laws of the State of Florida. Venue for any litigation involving this contract shall be in the Ninth Circuit Court in and for Orange County, Florida. Should any federal claims arise for which the courts of the State of Florida lack jurisdiction, venue for those actions will be in the Orlando Division of the U.S. Middle District of Florida.

ARTICLE 33 NO REPRESENTATIONS

Each party represents that they have had the opportunity to consult with an attorney, and have carefully read and understand the scope and effect of the provisions of this Agreement. Neither party has relied upon any representations or statements made by the other party hereto which are not specifically set forth in this Agreement.

ARTICLE 34 AUTHORITY TO PRACTICE

The CONTRACTOR hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to, conduct its business, and that it will at all times conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the COUNTY upon request.

ARTICLE 35 SEVERABILITY

If any term or provision of this Contract, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, the remainder of this Contract, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 36 SUCCESSORS AND ASSIGNS

The COUNTY and the CONTRACTOR each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the COUNTY nor the CONTRACTOR shall assign, sublet, convey or transfer its interest in this Contract without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COUNTY which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COUNTY and the CONTRACTOR.

ARTICLE 37 REMEDIES

This Contract shall be governed by the laws of the State of Florida. Venue for any litigation involving this contract shall be the Circuit Court in and for Orange County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or at equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

ARTICLE 38 ADDENDA

All requirements contained in any addenda to the solicitation for this procurement are part of and hereby incorporated into this contract.

ARTICLE 39 ENTIRETY OF CONTRACTUAL AGREEMENT

The COUNTY and the CONTRACTOR agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Contract may be added to, deleted, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto.

ARTICLE 40 NOTICE

All notices required in this Contract shall be sent by certified mail, return receipt requested, and if sent to the COUNTY shall be mailed to:

Carrie Mathes, Manager, MPA, CFCM, CPPO, C.P.M., CPPB, A.P.P.

Orange County Procurement Division

400 E. South St. Orlando FL, 32801

Phone: 407-836-5664

and if sent to the CONTRACTOR shall be mailed to:

Gordon & Thalwitzer, Attorneys at Law

Att: Aaron Thalwitzer

257 N. Orlando Ave

Cocoa Beach, FL 32931

ARTICLE 41 ATTACHMENTS

The following attachment(s) is/are attached hereto, and made a part of this Contract in order of precedence:

- A. Attachment A Scope of Services
- B. Attachment B Fee Schedule Form

IN WITNESS WHEREOF, the Board of County Commissioners of Orange County, Florida has made and executed this Contract on behalf of the COUNTY and CONTRACTOR has hereunto set its hand the day and year above written.

CONTRACTOR:

Gordon & Thalwitzer, Attorneys at Law

Company Name



Signature

Aaron Thalwitzer

Typed Name

Shareholder

Title

February 18, 2020

Date

ORANGE COUNTY, FLORIDA:



Carrie Mathes, MPA, CFCM, CPPO, C.P.M.,
Procurement Division Manager



Date

AMENDMENT NO. 1
CONTRACT NO. Y20-153, GENERAL COUNSEL FOR THE ORANGE COUNTY VALUE
ADJUSTMENT BOARD

EFFECTIVE DATE: MAY 1, 2021

By mutual agreement, the subject contract is changed as follows:


1. The contract is hereby renewed for the period of May 1, 2021 through April 30, 2022.


All other terms, conditions and prices remain unchanged.

IN WITNESS WHEREOF, the parties have executed this amendment on the dates below:

**GORDON & THALWITZER ATTORNEYS
AT LAW**

**BOARD OF COUNTY COMMISSIONERS
ORANGE COUNTY, FLORIDA**

By(Sign):  _____
DocuSigned by:
0D254F5A7E60422...

 _____

Print Name: Aaron Thalwitzer

Todd Jackson

Title: Attorney

Contracting Agent, Procurement Division

Date: 4/7/2021

Date: 4/7/2021

Orange County Government

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



Draft Meeting Minutes

Tuesday, October 20, 2020

11:30 AM

Communications Media Technology

Value Adjustment Board

2020 Interim Meeting

Call to Order

VAB Chair Uribe called the meeting to order at 11:35 am.

Present 4 - Member David Robinson, Commissioner Mayra Uribe, Commissioner Maribel Gomez Cordero, and Member Karen Castor Dentel

Absent 1 - Member Sean Murphy

Others Present:

VAB Legal Counsel Aaron Thalwitzer
Comptroller Deputy Clerk of the VAB Katie Smith
Comptroller Assistant Deputy Clerk of the VAB Jessica Vaupel
VAB Coordinator Anissa Mercado
VAB Coordinator Keondra Lofton
VAB Specialist Natasha Ramirez

I. Public Comment

No one addressed the Board for public comment.

II. Consent Item

A. VAB-20-023 Approval and execution of the minutes of the August 21, 2020, Interim Meeting of the 2020 VAB.

A motion was made by Member Castor Dentel, seconded by Member Robinson, to approve the Consent Agenda. The motion carried by the following vote:

Aye: 3 - Member Robinson, Commissioner Uribe, and Member Castor Dentel

Absent: 2 - Member Murphy, and Commissioner Gomez Cordero

III. Discussion Item

A. VAB-20-024 Ratify the VAB Clerk's actions removing Mr. Sutte from the 2020 VAB hearing schedule and also ratify the VAB Clerk's termination of Mr. Sutte's Orange County Special Magistrate Agreement.

VAB Legal Counsel Thalwitzer and Ms. Smith addressed the Board. Discussion ensued.

The following person submitted a written comment to the Board: Robert Sutte.

A motion was made by Member Castor Dentel, seconded by Member Robinson, that the Board ratify the VAB Clerk's actions removing Mr. Sutte from the 2020 VAB hearing schedule and also ratify the VAB Clerk's termination of Mr. Sutte's Orange County Special Magistrate Agreement. The motion carried by the following vote:

Aye: 4 - Member Robinson, Commissioner Uribe, Commissioner Gomez Cordero, and Member Castor Dentel

Absent: 1 - Member Murphy

There being no further business to conduct, VAB Chair Uribe adjourned the meeting.

- MEETING ADJOURNED, 11:50 a.m.

ATTEST:

Phil Diamond

County Comptroller as Clerk of the VAB

VAB Chair

Date

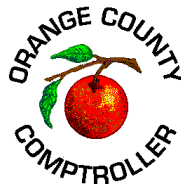
Katie Smith

Deputy Clerk of the VAB

Date

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 407-836-3111.

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



OFFICE OF COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

PHIL DIAMOND, CPA
County Comptroller as
Clerk of the Value Adjustment Board
201 South Rosalind Avenue
Post Office Box 38
Orlando, FL 32802
Telephone: (407) 836-7301
Fax: (407) 836-5382
E-mail: katie.smith@occompt.com

DATE: April 09, 2021

TO: Chair Mayra Uribe
-AND-
Value Adjustment Board (VAB) Members

FROM: Katie A. Smith *ks*
Comptroller Deputy Clerk of the VAB

SUBJECT: Denial of Petition 2020-02854 - Owner Precious Property Management, LLC.

Pursuant to [Section 194.014, F.S.](#), if a property owner has not made certain tax payments before the property taxes become delinquent, the VAB must deny the petition by written decision by April 20, 2021.

The Special Magistrate has recommended approval of petition 2020-02854 on parcel ID 21-22-30-4828-00-030. On March 23, 2021, VAB staff provided appropriate notice to the property owner/petitioner of the required tax payment.

The Tax Collector's Office has advised that the property owner did not make the required partial tax payment. There are no provisions in the law authorizing the VAB any flexibility for non-compliant petitions.

ACTION REQUESTED - Deny petition 2020-02854 by written decision by April 20, 2021; and further notify the Property Appraiser and Tax Collector offices.



OFFICE OF COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

PHIL DIAMOND, CPA
County Comptroller as
Clerk of the Value Adjustment Board
201 South Rosalind Avenue
Post Office Box 38
Orlando, FL 32802
Telephone: (407) 836-7301
Fax: (407) 836-5382
E-mail: katie.smith@occompt.com

DATE: April 12, 2021

TO: Chair Mayra Uribe
-AND-
Value Adjustment Board (VAB) Members

FROM: Katie A. Smith *ks*
Comptroller Deputy Clerk of the VAB

SUBJECT: Property Appraiser's Office (PAO) - Correction of Incorrect Values Read into the Record

The PAO has notified the VAB that PAO representatives read incorrect values into the record at hearing for those denied petitions listed below:

2020-00846	Correct Assessed and Taxable Values should read \$15,697,399
2020-02437	Correct Market Value should read \$395,776
2020-02445	Correct Market Value should read \$2,344,466
2020-02470	Correct Market, Assessed and Taxable Values should read \$196,006,646
2020-02489	Correct Market Value should read \$3,695,783

ACTION REQUESTED - Approve the Property Appraiser's Office request to correct incorrect values presented at hearing.

Appraisal Tangible Administration Recaps Workflow Mapping Customer Service Documents Tax Roll Agencies Help

PLX % Pi T S Ag FL H

Parcel Detail

Prev Tax Year Next Tax Year Prev Parcel Next Parcel Prev In Set Next In Set CON OE

Parcel 30-22-29-2744-15-010 2020 E Name BREVARD FAMILY CARE LLC

Set Name

Prop. Name FAMILY DOLLAR Situs 4969 OLD WINTER GARDEN RD UN-INCORPORATED 32811 MILL: 10

2020 Parcel Inquiry - 01-23-28-5666-00-010

Appraisal Data

PM Parcel Number 01-23-28-5666-00-010 SOH Code Parent Parcel 36-22-28-5601-00-700 Parcel Status

Ownership ID 12550772 Sync Revised Trim Property Account No.

Ownership Pct / Code 1.00000 SO SOLE OWNERSHIP Property Use Code 1135 RETAIL BIG BOX LG

New Ownership Pct / Code Special Use Code 1100 RETAIL 1-STORY STORE

Name(s) WAL-MART STORES EAST LP City Code MW METRO WEST

Mailing Address C/O PROPERTY TAX DEPT PO BOX 8050 MS-0555 STORE 1220 BENTONVILLE, AR 72712-8055 Mill Code / Rate 36 18.5840 SFWM

Situs Address 2500 S KIRKMAN RD 32835 CRA Code Neighborhood Code 930901000 RETAIL - METRO WEST

Property Name WALMART SUPER CENTER Value Method Code M MARKET Annex Date

Subdivision Name METROWEST TR 7 REP Appraiser Name / Date PARECR2 03/25/2020 Fld Insp Code PMCO

Modified By / Date CAT 09/18/2020 18:42:49

Split / Combo Proposed for New Sub Permits

Title Change Type

Address Change

Misc Title Change

Clear

HX Compliance

Workflow Pending

Sales Other Docs Property Desc Value Summary Exemption Special Taxing Tax Collector Info Photos

AG Land Value

Total Land Market Value

Land Value (2) 5,467,278

Building Value (2) 9,826,558 +

Extra Feature Value (4) 1,066,909 +

Market Value (Just Value) 16,360,745

Assessed Value 15,697,399 % Ratio % Change 14.65

Exempt Value 0

Taxable Value 15,697,399

VAB Value 846

Admin Value

Condo Value 0

Income Value 0

New Construction Value 0

Additions Value 0

Demolition Value 0

Non HX Base Year 2010

Non HX Base OVR

The remaining petitions below were all with Petitioner Lee Young, and they were all no evidence hearings were the petitioner did not submit any information at all to contest the values but the PAO values were read in.

Petition #2437:

Market value for 2020 is \$395,776. The assessed and taxable values of \$123,211 were incorrectly read in to be the same as the market value. Please revise the market value to the correct 2020 TRIM value of \$395,776.

2020 values for this parcel are illustrated below.

Appraisal Tangible Administration Exemptions Recaps Workflow Mapping Customer Service Documents Tax Roll Agencies Help

Parcel Detail

Prev Tax Year Next Tax Year Prev Parcel Next Parcel Prev In Set Next In Set CON C

Parcel 19-24-27-0000-00-010 2020 E Name ARDC-OCALA 201 LLC

Set Name Prop. Name Situs 12895 AVALON RD UN-INCORPORATED 34787 MILL: 70

2020 Parcel Inquiry - 19-24-27-0000-00-010

Appraisal Data

PM Parcel Number 19-24-27-0000-00-010 SOH Code Property Account No. Title Change Type

Ownership ID 13496105 Sync Revised Trim Property Use Code 9900 NON-AG ACREAGE

Ownership Pct / Code 1.00000 SO SOLE OWNERSHIP Override Code

New Ownership Pct / Code Name(s) ARDC-OCALA 201 LLC Special Use Code RC REEDY CREEK IMP DISTRIC

Mailing Address C/O WDW TAX DEPT PO BOX 471010 KISSIMMEE, FL 34747-9010 City Code ORG UN-INCORPORATED

Situs Address 12895 AVALON RD 34787 Mill Code / Rate 70 13.7383 SFWM, REEDY C

Property Name CRA Code Neighborhood Code 500300000 WALT DISNEY WORLD

Subdivision Name Value Method Code M MARKET Annex Date 06/28/2017

Appraiser Name / Date PAREKO1 03/09/2019 Fld Insp Code IPTP

Modified By / Date CAT 09/18/2020 18:15:44

Split / Combo Proposed for New Sub Permits

Sales Other Docs Property Desc Value Summary Exemption Special Taxing Tax Collector Info Photos

AG Land Value		Assessed Value	123,211	% Ratio	% Change	Condo Value	0
Total Land Market Value		Exempt Value	0		0.00	Income Value	0
Land Value (2)	395,776	Taxable Value	123,211			New Construction Value	0
Building Value (0)	0 +	VAB Value	2437			Additions Value	0
Extra Feature Value (0)	0 +	Admin Value				Demolition Value	0
Market Value (Just Value)	395,776					Non HX Base Year	2015
						Non HX Base OVR	

Petition #2445:

Market value for 2020 is \$2,344,466. The assessed and taxable values of \$468,685 were incorrectly read in to be the same as the market value. Please revise the market value to the correct 2020 TRIM value of \$2,344,466.

2020 values for this parcel are illustrated below.

Appraisal Tangible Administration Exemptions Recaps Workflow Mapping Customer Service Documents Tax Roll Agencies Help

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Parcel Detail PAREAA2 - CAT1

Prev Tax Year Next Tax Year Prev Parcel Next Parcel Prev In Set Next In Set CON C

Parcel 21-24-27-0000-00-006 2020 E Name FLAMINGO CROSSINGS LLC

Prop. Name Situs 12851 FLAMINGO CROSSINGS BLVD BAY LAKE 34787 MILL: 70

2020 Parcel Inquiry - 21-24-27-0000-00-006

Appraisal Data

PM Parcel Number 21-24-27-0000-00-006 SOH Code Parent Parcel Parcel Status

Ownership ID 13431728 Sync Revised Trim Property Account No.

Ownership Pct / Code 1.00000 SO SOLE OWNERSHIP Property Use Code 9900 NON-AG ACREAGE

New Ownership Pct / Code Name(s) FLAMINGO CROSSINGS LLC Override Code

Mailing Address PO BOX 471010 KISSIMMEE, FL 34747-9010 Special Use Code DW WALT DISNEY WORLD

Situs Address 12851 FLAMINGO CROSSINGS BLVD 34787 City Code BAY BAY LAKE

Property Name Mill Code / Rate 70 13.5577 SFWM, REEDY C

Subdivision Name CRA Code Neighborhood Code 500300000 WALT DISNEY WORLD

Value Method Code M MARKET Annex Date 07/22/2009

Appraiser Name / Date PAREJM2 05/31/2016 Fld Insp Code AGIP

Modified By / Date CAT 09/18/2020 18:15:52

Split / Combo Proposed for New Sub Permits

Title Change Type

☐ Address Change

☐ Misc Title Change

☒ Clear

☐ HX Compliance

☐ Workflow Pending

Sales Other Docs Property Desc **Value Summary** Exemption Special Taxing Tax Collector Info Photos

AG Land Value		% Ratio	% Change	Condo Value	0
Total Land Market Value		Assessed Value	468,685	Income Value	0
Land Value (2)	2,344,466	Exempt Value	0	New Construction Value	0
Building Value (0)	0	Taxable Value	468,685	Additions Value	0
Extra Feature Value (0)	0	VAB Value	2445	Demolition Value	0
Market Value (Just Value)	2,344,466	Admin Value		Non HX Base Year	2012
				Non HX Base OVR	

Petition #2470:

Market value for 2020 is \$196,006,646, which is also the assessed and the taxable value.

However, \$1 Million more in value was incorrectly read in to the record (\$197,006,646). Please revise the market value to the correct 2020 TRIM value of \$196,006,646.

2020 values for this parcel are illustrated below.

Appraisal Tangible Administration Exemptions Recaps Workflow Mapping Customer Service Documents Tax Roll Agencies Help

P L X % Pi T Ag FL H

Parcel Detail PAREAA2 - CAT1

Prev Tax Year Next Tax Year Prev Parcel Next Parcel Prev In Set Next In Set CON

Parcel 34-24-27-0000-00-008 2020 E Name WALT DISNEY PARKS AND RESORTS U S INC

Set Name Prop. Name WDW ANIMAL KINGDOM LODGE Situs 2901 OSCEOLA PKWY BAY LAKE 32830 MILL: 70

2020 Parcel Inquiry - 34-24-27-0000-00-008

Appraisal Data

PM Parcel Number 34-24-27-0000-00-008 SOH Code Parent Parcel 34-24-27-0000-00001 & 14 5 & 9 Parcel Status

Ownership ID 13431770 Sync Revised Trim Property Account No.

Ownership Pct / Code 1.00000 Property Use Code 3928 HOTEL R / C CLS III

New Ownership Pct / Code Override Code 3900 MOTEL

Name(s) WALT DISNEY PARKS AND RESORTS U S INC Special Use Code DW WALT DISNEY WORLD

Mailing Address ATTN: TAX DEPT PO BOX 471010 KISSIMMEE, FL 34747-9010 City Code BAY BAY LAKE

Situs Address 2901 OSCEOLA PKWY 32830 Mill Code / Rate 70 13.5577 SFWM, REEDY C

Property Name WDW ANIMAL KINGDOM LODGE CRA Code Neighborhood Code 980501000 HOTEL - DISNEY

Subdivision Name Value Method Code I INCOME Annex Date

Appraiser Name / Date PAREDW1 04/24/2020 Fld Insp Code PMCO

Modified By / Date CAT 09/18/2020 18:16:40

Split / Combo Proposed for New Sub Permits

Value Summary

	AG Land Value	Total Land Market Value	Land Value (1)	Building Value (3)	Extra Feature Value (11)	Market Value (Just Value)	Assessed Value	Exempt Value	Taxable Value	VAB Value	Admin Value	% Ratio	% Change	Condo Value	Income Value	New Construction Value	Additions Value	Demolition Value	Non HX Base Year	Non HX Base OVR
			65,075,400	130,931,246	0	196,006,646	196,006,646	0	196,006,646	2470			-27.31	0	196,006,646	0	0	0	2011	

Petition #2489:

Market value for 2020 is \$3,695,783. The assessed and taxable values of \$3,562,004 were incorrectly read in to be the same as the market value. Please revise the market value to the correct 2020 TRIM value of \$3,695,783.

2020 values for this parcel are illustrated below.

Appraisal Tangible Administration Exemptions Recaps Workflow Mapping Customer Service Documents Tax Roll Agencies Help

P L X % i P i T Ag FL H

Parcel Detail PAREAA2 - CAT1

Prev Tax Year Next Tax Year Prev Parcel Next Parcel Prev In Set Next In Set CON O

Parcel 18-24-28-3102-14-000 2020 E Name WALT DISNEY PARKS AND RESORTS U S INC

Set Name Prop. Name GOLDEN OAK ESTATES CLUBHOUSE Situs 10350 DREAM TREE BLVD UN-INCORPORATED 32836 MILL: 35

2020 Parcel Inquiry - 18-24-28-3102-14-000

Appraisal Data

PM Parcel Number 18-24-28-3102-14-000 SOH Code Parent Parcel 18-24-28-0000-00-018 Parcel Status

Ownership ID 13431770 Sync Revised Trim Property Account No.

Ownership Pct / Code New Ownership Pct / Code

Name(s) WALT DISNEY PARKS AND RESORTS U S INC

Mailing Address ATTN: TAX DEPT
PO BOX 471010
KISSIMMEE, FL 34747-9010

Situs Address 10350 DREAM TREE BLVD 32836

Property Name GOLDEN OAK ESTATES CLUBHOUSE

Subdivision Name GOLDEN OAK PHASE 1B

Property Use Code 3400 REC/MEETING

Override Code 1100 RETAIL 1-STORY STORE

Special Use Code DW WALT DISNEY WORLD

City Code ORG UN-INCORPORATED

Mill Code / Rate 35 15.9820 SFWM

CRA Code

Neighborhood Code 932101000 RETAIL DISNEY AREA

Value Method Code M MARKET Annex Date

Appraiser Name / Date PAREDW1 03/19/2020 Fld Insp Code PMCO

Modified By / Date CAT 09/18/2020 18:52:13

Split / Combo Proposed for New Sub Permits

Value Summary

AG Land Value Total Land Market Value

Land Value (1) 406,582

Building Value (1) 3,147,901 +

Extra Feature Value (5) 141,300 +

Market Value (Just Value) 3,695,783

Assessed Value 3,562,004 % Ratio % Change 1.48

Exempt Value 0

Taxable Value 3,562,004

VAB Value 2489

Admin Value

Condo Value 0

Income Value

New Construction Value 0

Additions Value 0

Demolition Value 0

Non HX Base Year 2013

Non HX Base OVR

Thank you so much for your attention to this matter, we regret any inconvenience this could have caused. Please let me know if you need any additional information from us.

Best,

Ana

PD, upon examination of hearing recording, we have removed 2020-709 from this list. Thank you again.

Ana M. Arroyo, MAI, CAE, AAS, RES, CFE
Manager, Commercial Real Estate Assessment
 State-Certified General Real Estate Appraiser RZ3450
 Representing Amy Mercado | Orange County Property Appraiser
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DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Orange

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

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

Petition # 2020-00846

Parcel ID 01-23-28-5666-00-010

Petitioner name WALMART INC

Property address 2500 S KIRKMAN RD
ORLANDO, FL 32835

The petitioner is: ☒ taxpayer of record ☐ taxpayer's agent
☐ other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	16,360,745.00	16,360,745.00	16,360,745.00
2. Assessed or classified use value,* if applicable	15,697,399.00	16,360,745.00	16,360,745.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	15,697,399.00	16,360,745.00	16,360,745.00

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

Reasons for Decision

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

Findings of Fact

(See Attached)

Conclusions of Law

(See Attached)

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

Jose Wong

Jose Wong

01/07/2021

Signature, special magistrate

Print name

Date

Katie Smith

Katie Smith

01/11/2021

Signature, VAB clerk or special representative

Print name

Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 407-836-5447 or visit our web site at <https://vab.occompt.com/2020/>

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

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

Findings of Fact for Petition 2020-00846:

On November 20, 2020 a hearing with petition 2020-00846 of property (Walmart Inc) located at 2500 S. Kirkman Rd, Orlando, FL, was conducted.

At the hearing, the Property Appraiser Office (PA) was represented by Paul Wallace, and the Petitioner (PET) was represented by Jerry Aucoin.

The evidence submitted by the Property Appraiser and the Petitioner is deemed relevant and admissible.

All the following petitions were heard on the same audio file:

2020-00842; -00843; -00844; 00845; -00846; -00847; -00848; -00849; -00850; and -00851"

PA presented a Cost Approach, Sales Approach and Income Approach. PET provided Sales Approach and Income Approach.

The subject property was a large commercial retail store. It was built in 2001 and 2016. It had approximately 211,474 SF net leasable area. The site had 900,453 SF of net usable area.

The highest and best use of the subject property as improved was for continued use as a big box retail store. The highest and best use of the subject as vacant was for commercial development.

PA's COST APPROACH

PA used five (5) land sale comps to determine land value. They ranged from \$5.60/SF to \$15.30/SF with an average price of \$10.71/SF. The PA concluded with a value of \$6.07/SF, or \$5,467,278 including stormwater retention area.

SM agreed with PA's estimation of land value.

PA used Marshall Valuation Services to estimate the replacement cost for building a new structure. His estimate of \$71.64/SF to replace the subject property was credible. It stated the building type; base costs adjustments; cost multipliers and site improvements. He considered a depreciation of 24.00% or an effective age of 14 years.

Total property value was \$19,369,000 rounded including the land, improvements, and impact fee.

This amount exceeded the just value of \$16,360,745 placed on the property as of January 1, 2020.

PET opined that the property had functional obsolescence since the subject had a large size, which was larger than the usual box properties. Neither PA nor PET estimated the functional obsolescence in terms of money.

The Property Appraiser mentioned case law in the evidence package noting that functional obsolescence can't be present if the intended user is using the building for the reason it was constructed.

The Property Appraiser stated that the Cost Approach was the most viable approach to value the subject. This was because it took away the leased fee sale, the name on the building, and brings it down to land, sticks and bricks.

Even if we used a 39% depreciation, the total value would be \$16,870,000 rounded, still higher than the just value of \$16,360,745.

Sales**PA's Sale Comps:**

PA presented 8 comparable free-standing big box store sales located in different cities. Sale comp # 1, #2, #5 and #6 were in Florida. Sale comp # 3 and #8 were in Alabama. Sale comp #4 in Georgia, and sale comp #7 in New Orleans. Sale comp # 8 had a building area of 203,750 SF. The other sale comps had a building area that ranged from 96,775 SF to 203,750 SF. Prices ranged from \$100.75/SF to \$213.26/SF. PA reconciled a value at the low end of the range at \$85/SF, or \$17,975,000 rounded.

PET's Sale Comps

PET presented a national overview of big box property fee simple and leased fee sale analysis. PET provided median and average sale price/SF for properties in categories such as under 50,000 Sf, over 50,000 SF, investors, owner-

occupants, type of building, market size, year built. Statistics for median cap rate for tenant credit quality category analysis – leased fee. Same type of statistics and analysis for the Southeast Region and North Florida.

The average sale price/SF by market size in North Florida was \$59.21/SF.

PET also presented a list of 71 sales located in different states that were sold from 2012 to 2016. These data were too old and give only a very general idea of sale prices.

PET presented 12 comp sales located in different cities in Florida. The comps had a building area that ranged from 93,661 SF to 177,061 SF. Prices ranged from \$23.17/SF to \$51.67/SF.

PET used a sale price of \$55.85/SF for his estimation of market value.

The proper measure of the value of property is what the property would bring if sold in fee simple, free and clear of any leases.

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The PA indicated that the PET's sales were sold to second generation retail users. The PA pointed out that many times the sales that were purchased for secondary retail or other uses ("dark" stores) had deed restrictions limiting the use, were located in areas where the demographics had changed, or needed major capital improvements to make them viable again and therefore sell for a low price. PET responded by saying that deed restrictions had little effect in the sale price for large properties like the subject.

The degree to which privately imposed use restrictions affect the prices of comparable sales was difficult to ascertain, and hence to adjust for.

If the building was occupied, they were typically leased-fee purchases, which can be difficult to adjust based on the complexities and length of the leases in place. If they were vacant, there was often an implication the prior occupant's financial difficulty caused the vacancy and the properties were typically converted from single tenant use to multi-tenant use.

PET indicated that the subject's relatively large building size significantly limits the pool of potential buyers or tenants. These properties were never built speculatively, then put up for rent or sale. Instead, they were built to suit, sold and leased back.

PA included information of a past report: "MaRous' treatment of building size was more persuasive. MaRous testified that there is significantly less demand for very large big box stores like the subject, in part because their extensive depth makes them more difficult to repurpose. "As the building size increases to more than 100,000 square feet, there are many fewer stores built and the demand for such larger buildings drops dramatically. This same trend continues and is exaggerated as the building sizes increase past 125,000 square feet. We agree that store size impacts value to a greater degree than Waytas' adjustments recognize. Because each of our comparables had a smaller gross building area than the subject, each requires a downward adjustment. Rather than adopting MaRous' uniform 10% to 15% adjustment, however, we apply a 10% downward adjustment to comparables with building areas between 125,000 and approximately 140,000 square feet, and a 15% downward adjustment to comparables with building areas between 100,000 and 125,000 square feet".

Retailers build stores not to sell or lease them, but solely to occupy them to generate retail sales revenue.

A second concern is location. Location is a primary factor when assessing any real estate. If there is a big box sitting empty, it's probably not a prime location.

Available comparable sales also tend to be burdened with use restrictions. Use restrictions often are placed on a retail property being sold that would prohibit a competitor from utilizing the building for a specific use.

A third concern is the magnitude of the adjustments necessary to transform such comparables as are available into meaningful value indications.

Sale prices were not adjusted for location, market condition, size of the building, Land/Building ratio, quality, condition, height of the building, use restrictions etc. These adjustments are often difficult to quantify. Sale prices needed to adjust for differences between the comparable property and the assessed property. The differences would

distort the market value of the assessed property in the absence of such adjustments.

The objective of sales comparison is to select the most comparable sales and then adjust the comparable sales for differences that cannot be eliminated within the selection process. The sale that requires the least significant or lowest total adjustment is often the most comparable.

PA's sale comps information did not indicate if the properties sold were sale/leaseback, leased fee, or fee simple.

A property like the subject was not typically sold in fee-simple, and it also reduced the reliability of the sales comparison approach.

The sale comparable approach was not reliable.

INCOME APPROACH

PA's Rent Comps

PA presented 5 listing rent comps. PA's rent comps ranged from \$6.90/SF to \$11.35/SF NNN with an average of \$9.54/SF. The comparable sales ranged from \$6.16/SF to \$10.71/SF. The sale comps were in different counties in Florida. Building sizes ranged from 88,704 SF to 165,000 SF. Building age ranged from 1998 to 2008. PA also ran rent comps for properties 75,000 SF or larger in the state. These leases ranged from \$7.24/SF to \$18.91/SF. PA estimated a market rent of \$7.00/SF triple net for the subject.

PET Rent Comps

PET provided 8 rent comps in Florida.

Rent comps ranged from \$3.00/SF to \$7.45/SF NNN. Building sizes ranged from 39,782 SF to 201,233 SF. The PA indicated that the PET's rent comps were second generation retail users.

Adjustment for market conditions (time), location, size, age, condition, and land-to building ratio are often difficult to quantify. Location is a primary factor when assessing any real estate.

PA and Pet did not adjust the comps for differences.

Vacancy and Expenses

PA and PET had the same estimation for vacancy at 5% and expenses at 8%.

Ro

PA provided a survey of cap rates by Net Lease for Walmart tenant overview. It indicated an average cap rate of 5.77%.

PA presented the 4Q 2019 Net Lease Big Box Report by The Boulder Group Report, which indicated a cap rate of 7.00% for single tenant. Big Box properties median asking price was \$130/SF for Investment Grade. Cap rate Big Box was 7.00% for South region (page 9).

PA also presented 1Q2020 Cap Rate Report by Avison Young, which indicated an average cap rate of 6.91% for Big-Box for 4Q20169 and an average cap rate of 7.28% for 1Q2020 for net leases.

PA included extracted capitalization rates of investment grade quality property like the subject. PA's comparable sales #5, #6, #7 and #8 had a cap rate of 6.87%, 7.01%, 5.92% and 5.84% respectively.

PET used a cap rate of 9% in his proforma. He didn't provide cap rate surveys. He presented cap rates extracted from sale comps. PET indicated that the leases and cap rates used by the PET were from "dark" stores.

The distinction in their income analysis came down to rent and the capitalization rate. PA determined a capitalization rate of 7%, and PET concluded an 9% capitalization rate.

PA had better data for the income approach. PA estimation via the income approach was \$18,480,000. Income approach was not as reliable as the Cost Approach.

Additional Analysis - Special Magistrate (SM)

Sale comps and rent comps were not reliable. They were in different cities in Florida.

Land Sale comps used in the Cost Approach were more reliable since they were in Orlando, closer to the subject.

Cost Approach provided the fairest value of the property, and the least amount of speculation.

PA's estimated market value via the Cost Approach was \$19,369,000 rounded, which was higher than the just value of \$16,360,745.

Based upon a thorough review of the evidence and testimony, it was the Special Magistrate opinion that the Property Appraiser provided the most enough, relevant and credible data and properly employed the selected approaches to value.

In addition, it was the Special Magistrates opinion that the Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes and, therefore did present enough evidence to establish a presumption of correctness. The Petitioner did not prove by a preponderance of the evidence that the Property Appraiser's just value does not represent just value nor did the Petitioner prove that the Property appraiser's just valuation was arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the Property appraiser to comparable property within the same county. The Petitioner did not present competent, substantial evidence to overcome the presumption of correctness established by the Property Appraiser. Therefore, the petition was DENIED.

Conclusions of Law

The Petitioner did not present competent, substantial evidence to overcome the presumption of correctness established by the Property Appraiser. Therefore, the petition was DENIED.

Conclusions of Law for Petition 2020-00846:

Based on the evidence and testimony presented at the hearing, the Property Appraiser lawfully considered the eight criteria enumerated in Section 193.011, Florida Statutes and, therefore did present sufficient evidence to establish a presumption of correctness. Petitioner did not prove by a preponderance of the evidence that the Property Appraiser's just value does not represent just value nor did the Petitioner prove that the property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county. The petitioner did not present competent, substantial evidence to overcome the presumption of correctness established by the Property Appraiser. Therefore, the petition is DENIED.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Orange

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

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

Petition # 2020-02437

Parcel ID 19-24-27-0000-00-010

Petitioner name LEE YOUNG

The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent
☐ other, explain:

Property address 12895 AVALON RD
WINTER GARDEN, FL 34787

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	395,776.00	123,211.00	123,211.00
2. Assessed or classified use value,* if applicable	123,211.00	123,211.00	123,211.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	123,211.00	123,211.00	123,211.00

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

Reasons for Decision

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

Findings of Fact

(See Attached)

Conclusions of Law

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

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

Jose Wong

Jose Wong

01/06/2021

Signature, special magistrate

Print name

Date

Katie Smith

Katie Smith

01/13/2021

Signature, VAB clerk or special representative

Print name

Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 407-836-5447 or visit our web site at <https://vab.occompt.com/2020/>

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

Signature, chair, value adjustment board

Print name

Date of decision

Signature, VAB clerk or representative

Print name

Date mailed to parties

Findings of Fact for Petition 2020-02437:

The Property Appraiser requested evidence, and it was knowingly withheld by the taxpayer; therefore, it should not be considered by the VAB or the Magistrate, and certainly not be admitted into evidence.

Since the Petitioner did not submit any evidence at the hearing, the appraisal should be upheld because the Petitioner did not prove its burden under Florida Statute section 194.301. Therefore, the requested relief is denied.

All the following petitions were heard on the same audio file:

2020-02415; -02416; -02417; -02419; -02421; -02422; -02423; -02425; -02426; 02427; -02428; -02429; 02430; -02431; -02432; 02433; 02434; 02435; 02437; 02438; 02439; -02440; -02445; -02447; -02448; -02454; -02455; -02456; 02457; 02458; -02461; -02462; -02463; -02464; -02465; -02467; -02468; -02469; -02470; -02471; -02473; -02474; -02475; -02476; -02477; -02478; -02479; -02483; -02484; -02485; -02486; -02487; -02488; -02489; -02490; -02491; -02495; -02498; -02501; -02504; -02505; -02506; -02507; -02522; -02526; -02527; -02528; -02529; -02530; -02531; 02534; -02535; -02536; and -02538.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Orange

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

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

Petition # 2020-02445

Parcel ID 21-24-27-0000-00-006

Petitioner name LEE YOUNG

Property address 12851 FLAMINGO CROSSINGS BLVD
WINTER GARDEN, FL 34787

The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent
☐ other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	2,344,466.00	468,685.00	468,685.00
2. Assessed or classified use value,* if applicable	468,685.00	468,685.00	468,685.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	468,685.00	468,685.00	468,685.00

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

Reasons for Decision

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

Findings of Fact

(See Attached)

Conclusions of Law

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

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

Jose Wong Jose Wong 01/06/2021

Signature, special magistrate Print name Date

Katie Smith Katie Smith 01/13/2021

Signature, VAB clerk or special representative Print name Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 407-836-5447 or visit our web site at <https://vab.occompt.com/2020/>

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

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

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

Findings of Fact for Petition 2020-02445:

The Property Appraiser requested evidence, and it was knowingly withheld by the taxpayer; therefore, it should not be considered by the VAB or the Magistrate, and certainly not be admitted into evidence.

Since the Petitioner did not submit any evidence at the hearing, the appraisal should be upheld because the Petitioner did not prove its burden under Florida Statute section 194.301. Therefore, the requested relief is denied.

All the following petitions were heard on the same audio file:

2020-02415; -02416; -02417; -02419; -02421; -02422; -02423; -02425; -02426; 02427; -02428; -02429; 02430; -02431; -02432; 02433; 02434; 02435; 02437; 02438; 02439; -02440; -02445; -02447; -02448; -02454; -02455; -02456; 02457; 02458; -02461; -02462; -02463; -02464; -02465; -02467; -02468; -02469; -02470; -02471; -02473; -02474; -02475; -02476; -02477; -02478; -02479; -02483; -02484; -02485; -02486; -02487; -02488; -02489; -02490; -02491; -02495; -02498; -02501; -02504; -02505; -02506; -02507; -02522; -02526; -02527; -02528; -02529; -02530; -02531; 02534; -02535; -02536; and -02538.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Orange

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

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

Petition # 2020-02470

Parcel ID 34-24-27-0000-00-008

Petitioner name LEE YOUNG

Property address 2901 OSCEOLA PKWY
BAY LAKE, FL 32830

The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent
☐ other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	196,006,646.00	197,006,646.00	197,006,646.00
2. Assessed or classified use value,* if applicable	196,006,646.00	197,006,646.00	197,006,646.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	196,006,646.00	197,006,646.00	197,006,646.00

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law

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

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

Jose Wong	Jose Wong	01/25/2021
Signature, special magistrate	Print name	Date
Katie Smith	Katie Smith	02/04/2021
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 407-836-5447 or visit our web site at <https://vab.occompt.com/2020/>

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

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

Findings of Fact for Petition 2020-02470:

The Property Appraiser requested evidence, and it was knowingly withheld by the taxpayer; therefore, it should not be considered by the VAB or the Magistrate, and certainly not be admitted into evidence.

Since the Petitioner did not submit any evidence at the hearing, the appraisal should be upheld because the Petitioner did not prove its burden under Florida Statute section 194.301. Therefore, the requested relief is denied.

All the following petitions were heard on the same audio file:

2020-02415; -02416; -02417; -02419; -02421; -02422; -02423; -02425; -02426; 02427; -02428; -02429; 02430; -02431; -02432; 02433; 02434; 02435; 02437; 02438; 02439; -02440; -02445; -02447; -02448; -02454; -02455; -02456; 02457; 02458; -02461; -02462; -02463; -02464; -02465; -02467; -02468; -02469; -02470; -02471; -02473; -02474; -02475; -02476; -02477; -02478; -02479; -02483; -02484; -02485; -02486; -02487; -02488; -02489; -02490; -02491; -02495; -02498; -02501; -02504; -02505; -02506; -02507; -02522; -02526; -02527; -02528; -02529; -02530; -02531; 02534; -02535; -02536; and -02538.



DECISION OF THE VALUE ADJUSTMENT BOARD VALUE PETITION

Orange

County

DR-485V
R. 01/ 17
Rule 12D-16.0 02
F.A.C.
Eff. 01/17

The actions below were taken on your petition.

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

Petition # 2020-02489

Parcel ID 18-24-28-3102-14-000

Petitioner name LEE YOUNG

Property address 10350 DREAM TREE BLVD
ORLANDO, FL 32836

The petitioner is: ☐ taxpayer of record ☒ taxpayer's agent
☐ other, explain:

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

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required	3,695,783.00	3,562,004.00	3,562,004.00
2. Assessed or classified use value,* if applicable	3,562,004.00	3,562,004.00	3,562,004.00
3. Exempt value,* enter "0" if none	0.00	0.00	0.00
4. Taxable value,* required	3,562,004.00	3,562,004.00	3,562,004.00

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

Reasons for Decision

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

Findings of Fact
(See Attached)

Conclusions of Law

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

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

Jose Wong	Jose Wong	01/06/2021
Signature, special magistrate	Print name	Date
Katie Smith	Katie Smith	01/13/2021
Signature, VAB clerk or special representative	Print name	Date

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

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call 407-836-5447 or visit our web site at <https://vab.occompt.com/2020/>

☐ Final Decision of the Value Adjustment Board

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

Findings of Fact for Petition 2020-02489:

The Property Appraiser requested evidence, and it was knowingly withheld by the taxpayer; therefore, it should not be considered by the VAB or the Magistrate, and certainly not be admitted into evidence.

Since the Petitioner did not submit any evidence at the hearing, the appraisal should be upheld because the Petitioner did not prove its burden under Florida Statute section 194.301. Therefore, the requested relief is denied.

All the following petitions were heard on the same audio file:

2020-02415; -02416; -02417; -02419; -02421; -02422; -02423; -02425; -02426; 02427; -02428; -02429; 02430; -02431; -02432; 02433; 02434; 02435; 02437; 02438; 02439; -02440; -02445; -02447; -02448; -02454; -02455; -02456; 02457; 02458; -02461; -02462; -02463; -02464; -02465; -02467; -02468; -02469; -02470; -02471; -02473; -02474; -02475; -02476; -02477; -02478; -02479; -02483; -02484; -02485; -02486; -02487; -02488; -02489; -02490; -02491; -02495; -02498; -02501; -02504; -02505; -02506; -02507; -02522; -02526; -02527; -02528; -02529; -02530; -02531; 02534; -02535; -02536; and -02538.



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MEMORANDUM

TO: Members of the 2020 Orange County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Special Magistrate Dwayne Taylor – Pet. Nos. 2020-03511, 2020-03514, 2020-03520, 2020-03524, 2020-03525, 2020-03528, 2020-03530, 2020-03533, 2020-03544, 2020-03551, 2020-03554, 2020-03565, 2020-03569, 2020-03583, 2020-03610, 2020-03632, 2020-03640, 2020-03661, 2020-03663, 2020-03664, 2020-03666, 2020-03674, 2020-03683, 2020-03684, 2020-03692, 2020-03723, 2020-03727, 2020-03737, 2020-03741, 2020-03754, 2020-03770, 2020-03780, 2020-03782, 2020-03783

DATE: April 13, 2021

EXECUTIVE SUMMARY

Special Magistrate Dwayne Taylor (“SM Taylor”) has demonstrated a lack of competence at preparing recommendations which comply with applicable Department of Revenue regulations and Chapter 193, Florida Statutes. VAB counsel and the VAB clerk attempted to work with SM Taylor to correct the deficiencies, but do not have confidence that SM Taylor can efficiently and properly prepare compliant recommendations.

Therefore, it is my recommendation that the Board approve transferring the above petitions to a different special magistrate.

DISCUSSION

On February 23, 2021, SM Taylor heard the thirty-four petitions provided above.

On March 17, 2021, VAB counsel reviewed a number of the above recommendations, and found them to be non-compliant with the applicable rules in several ways, to the extent that it was only possible to identify the most fundamental issues, hope that SM Taylor could correct those issues, and then review again for more granular issues. VAB counsel emailed the following to the VAB clerk regarding one of SM Taylor’s recommendations; however, these issues were common to all of SM Taylor’s recommendations:¹

- Lacks findings reciting the parties’ evidence and regarding the evidence’s admissibility

¹ VAB counsel reported these issues to the VAB clerk on March 17, 2021. For context, it is typical for a recommendation to have anywhere from zero to one or two deficiencies. However, the extent to which SM Taylor’s recommendations were deficient is unprecedented in VAB counsel’s experience.

- Findings of fact lack sufficient context to stand on their own, without having reviewed the parties' evidence separately; the parties shouldn't have to look outside of the recommendation itself to understand the recommendation.
- The petition was denied, but it is difficult to understand what evidence and methodologies underlie the special magistrate's conclusions. Much more detail is needed.
- While VAB Counsel generally prefers not to criticize writing style, in this case there are simply too many typos, misspellings, and grammar errors to ignore because they make the recommendation difficult to understand. Though the same issues are present in this recommendation as SM Taylor's other recommendations, given how much work is needed, I have not attached a redline as I have with SM Taylor's other recommendations, but I will be happy to do so after receiving the revised recommendation, if needed.
- Please note that given how much work is needed here, there will likely be additional comments when the final draft is reviewed.

In addition to the above, VAB counsel emailed the VAB clerk a redlined MS Word .doc, onto which was copied SM Taylor's entire Findings of Fact Section, with additional questions and corrections:

The screenshot shows a redlined document with several comments from Aaron Thalwitzer (AT) on the right margin. The redlines in the text include: 'Finding of Fact, currently', 'the petitioner's evidence present', 'a similar quality of condition and quality of construction and', 'the petitioner evidence brackets', 'the subject property in all areas minus actual age and lot size', 'However', 'no adjustments were made in either', 'the property appraiser's evidence (for superior and inferior actual and lot size)', 'and nor the petitioner's evidence (which did not indicate a value adjustment)', 'The evidence concludes shows that in this case that a 3-car garage hold has more value than 2-car garages in the subject market area. Petitioner's data evidence appears to have to include two comps used that currently have with 2-car garages and -Currently, the property appraiser's data evidence has includes one comp used with a 2-car garage.'

Comments from Aaron Thalwitzer (AT):

- Similar to what?
- I'm assuming you're referring to comparable sales, but it needs to be clearly stated, and cite to actual evidence.
- Does it include two comps or not?
- What conclusion do you draw from this? It is not clear why it is included.

In addition to providing the above to Ms. Mercado and Ms. Lofton of the VAB clerk's office, VAB counsel also took the additional step of notifying Ms. Smith and Ms. Vaupel of the unusual extent of the problems with SM Taylor's recommendations, and suggesting extra attention be given to his recommendations. They were receptive and received VAB counsel's comments with appropriate seriousness.

SM Taylor received VAB counsel's critiques, including the redlined documents, and eventually produced revised recommendations. However, the revised recommendations still failed to address the majority of the issues identified by VAB counsel, and it appeared the SM Taylor had ignored VAB counsel's redlined suggestions. The VAB clerk confirmed that SM Taylor did not view the redlined document before revising the recommendation. After receiving all of SM Taylor's revised recommendations, the Ms. Smith and Ms. Vaupel conferred with VAB counsel. All agreed that SM Taylor did not appear capable of rendering compliant recommendations.

There were two options available to the VAB clerk and VAB counsel, either: (1) assign VAB counsel to work closely with SM Taylor to produce compliant recommendations, or (2) assign a different special magistrate to review the records for SM Taylor's petitions and prepare new recommendations.

It would take an inordinate amount of time, and cost the VAB a significant amount of money for VAB counsel to walk SM Taylor through each recommendation. Additionally, special magistrates are legally and contractually required to have the competence to prepare compliant recommendations, and the VAB should not have to essentially pay VAB counsel to train a special magistrate in the midst of a VAB cycle. Finally, VAB counsel is not a special magistrate and is not experienced at writing recommendations, making this an imperfect solution. Therefore, while there would be an additional cost associated with assigning a different special magistrate to rewrite SM Taylor's recommendations, this option is preferred since it would essentially allow the VAB to proceed with the recommendations using the usual and customary procedures, without incurring the extra fees associated with VAB counsel's participation.

Accordingly, VAB counsel and the VAB clerk recommend that the Board approve transferring the above petitions to a different special magistrate to be selected in the VAB clerk's judgment based upon the special magistrate's availability and competence.

GORDON & THALWITZER

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

Aaron Thalwitzer, Esq.



2020 Special Magistrate Recommendations to the Board Final Meeting April 16, 2021

Petition	Parcel ID	Petitioner Name	Owner Name	Before Taxable	After Taxable	Reduction in
2020-00006	16-22-30-0534-01-618	POLTE RYAN,POLTE JANA N,	POLTE RYAN,POLTE JANA N,	\$460,286.00	\$460,286.00	\$0.00
2020-00033	02-23-29-1092-00-051	ONEPULSE FOUNDATION INC,	ONEPULSE FOUNDATION INC,	\$1,795,205.00	\$1,795,205.00	\$0.00
2020-00035	05-20-27-2494-02-190	CARTWRIGHT CHARLES K IV,CARTWRIGHT KARA K,	CARTWRIGHT CHARLES K IV,CARTWRIGHT KARA K,	\$650,306.00	\$650,306.00	\$0.00
2020-00037	25-22-29-0029-01-020	BLETZACKER CORY,BLETZACKER JACQUELYN,DAKOTA VICTOR ORTIZ	BLETZACKER CORY,BLETZACKER JACQUELYN,ORTIZ DAKOTA V (AS INTEREST SHALL APPEAR),	\$246,498.00	\$246,498.00	\$0.00
2020-00038	20-23-30-0591-00-010	BRENDAN LYNCH	BELLE ISLE APARTMENTS PARTNERS LTD,	\$19,434,005.00	\$19,434,005.00	\$0.00
2020-00041	06-23-27-4292-05-460	17161 DANGLER ROAD LLC,	17161 DANGLER ROAD LLC,	\$832,800.00	\$832,800.00	\$0.00
2020-00042	35-22-33-1320-03-999	LAUGHLIN KEVIN S,LAUGHLIN TERRA J,	LAUGHLIN KEVIN S,LAUGHLIN TERRA J,	\$264,072.00	\$264,072.00	\$0.00
2020-00048	34-24-30-6368-00-320	SMUKALL MICHAEL,	SMUKALL MICHAEL,	\$225,000.00	\$225,000.00	\$0.00
2020-00050	14-24-30-4965-04-001	JACQUELINE S. BEST, ESQ.	TAVISTOCK FOUNDATION INC,	\$1,569,780.00	\$1,569,780.00	\$0.00
2020-00057	16-22-29-0000-00-022	BRENDAN LYNCH	DR PHILLIPS INC,	\$255,356.00	\$0.00	(\$255,356.00)
2020-00079	09-23-30-8599-00-030	SARKIS INC,	SARKIS INC,	\$722,236.00	\$722,236.00	\$0.00
2020-00082	16-23-28-3899-02-370	PROPERTY TAX PROFESSIONALS, INC	BLOCDX INC,	\$1,586,283.00	\$1,586,283.00	\$0.00
2020-00083	24-24-30-8351-01-390	PROPERTY TAX PROFESSIONALS, INC	HICKOK BRIAN P,HICKOK KRISTIE K,	\$530,492.00	\$520,000.00	(\$10,492.00)
2020-00084	18-24-28-3103-00-300	PROPERTY TAX PROFESSIONALS, INC	PETTIT CHRISTOPHER JOHN,	\$2,024,895.00	\$2,024,895.00	\$0.00
2020-00085	26-22-28-2139-03-000	PROPERTY TAX PROFESSIONALS, INC	COURY HOLDINGS LLC,	\$1,702,216.00	\$1,702,216.00	\$0.00
2020-00086	05-22-30-6592-02-070	PROPERTY TAX PROFESSIONALS, INC	WILSON DEANNA S,	\$879,310.00	\$879,310.00	\$0.00
2020-00087	36-20-28-8534-00-130	PROPERTY TAX PROFESSIONALS, INC	NUNEZ EDUARDO,NUNEZ SANDRA,	\$351,150.00	\$351,150.00	\$0.00
2020-00088	09-24-28-0580-00-040	PROPERTY TAX PROFESSIONALS, INC	COUMBAROS VASSILIOS G,COUMBAROS EKATERINA,	\$848,670.00	\$848,670.00	\$0.00
2020-00090	22-22-29-1546-00-020	PROPERTY TAX PROFESSIONALS, INC	EPIPHANY PROPERTY HOLDINGS LLC,	\$1,052,730.00	\$1,052,730.00	\$0.00
2020-00091	09-23-28-0000-00-023	PROPERTY TAX PROFESSIONALS, INC	OLSON ERIC,	\$909,708.00	\$909,708.00	\$0.00

2020-00093	36-21-29-1448-00-025	PROPERTY TAX PROFESSIONALS, INC	GRAHAM GARY, GRAHAM XIAO YAN,	\$272,219.00	\$235,000.00	(\$37,219.00)
2020-00094	30-23-29-2820-00-040	PROPERTY TAX PROFESSIONALS, INC	HH I-DRIVE LLC,	\$3,198,614.00	\$3,198,614.00	\$0.00
2020-00095	22-22-29-1482-00-030	PROPERTY TAX PROFESSIONALS, INC	HLNPD MEMBER LLC,	\$2,889,197.00	\$2,889,197.00	\$0.00
2020-00096	26-22-29-0017-01-000	PROPERTY TAX PROFESSIONALS, INC	JAIN WEST LIVINGSTON AVENUE LLC,	\$7,907,711.00	\$7,907,711.00	\$0.00
2020-00097	07-24-31-4749-00-210	PROPERTY TAX PROFESSIONALS, INC	OCONNELL JULIAN, OCONNELL MARCELLI,	\$933,075.00	\$933,075.00	\$0.00
2020-00098	12-23-27-0570-00-570	PROPERTY TAX PROFESSIONALS, INC	LIU XIAOFENG, YAN WEI,	\$1,510,512.00	\$1,510,512.00	\$0.00
2020-00099	27-23-30-5053-00-010	PROPERTY TAX PROFESSIONALS, INC	M AND T SUCCESS LLC,	\$1,705,562.00	\$1,705,562.00	\$0.00
2020-00100	36-22-29-1734-00-020	PROPERTY TAX PROFESSIONALS, INC	VU PHUONG D, VAN PHAN ANH THI,	\$562,196.00	\$562,196.00	\$0.00
2020-00101	08-22-30-4783-00-510	PROPERTY TAX PROFESSIONALS, INC	BROWN RANDALL A, BROWN ALLISON A,	\$239,000.00	\$239,000.00	\$0.00
2020-00102	31-22-28-7353-01-190	PROPERTY TAX PROFESSIONALS, INC	MITCHELL RICK,	\$940,067.00	\$940,067.00	\$0.00
2020-00103	08-24-28-7762-00-850	PROPERTY TAX PROFESSIONALS, INC	AZIM SHAFIN,	\$606,072.00	\$606,072.00	\$0.00
2020-00104	31-22-30-0248-02-060	PROPERTY TAX PROFESSIONALS, INC	VEGA SINUHE, ARTZE-VEGA ISIS,	\$279,996.00	\$279,996.00	\$0.00
2020-00106	22-24-28-0881-00-030	PROPERTY TAX PROFESSIONALS, INC	VYS PSARADIKO LLC,	\$3,220,208.00	\$3,220,208.00	\$0.00
2020-00107	07-23-28-0044-00-212	PROPERTY TAX PROFESSIONALS, INC	MILLER WALTON E, MILLER JULIE L,	\$1,669,075.00	\$1,669,075.00	\$0.00
2020-00110	12-21-28-9093-00-060	LW ORLANDO LLC,	LW ORLANDO LLC,	\$2,510,783.00	\$2,290,000.00	(\$220,783.00)
2020-00114	06-23-30-1852-02-100	JERSEY WISE LLC,	JERSEY WISE LLC,	\$99,767.00	\$99,767.00	\$0.00
2020-00116	31-22-30-3324-02-060	NV ACQUISITION MANAGEMENT LLC,	NV ACQUISITION MANAGEMENT LLC,	\$146,928.00	\$146,928.00	\$0.00
2020-00118	18-23-29-5401-04-050	ATLAS LAW GROUP LLC	GAURI GANESH LLC	\$9,336,503.00	\$9,336,503.00	\$0.00
2020-00119	22-23-28-7840-09-740	VENKATESAN ARUNKUMAR,	VENKATESAN ARUNKUMAR,	\$227,882.00	\$227,882.00	\$0.00
2020-00121	36-23-28-7164-02-005	DOUG SAVAGE	8400 I-DRIVE LLC,	\$4,128,832.00	\$4,128,832.00	\$0.00
2020-00123	36-23-28-7164-02-013	DOUG SAVAGE	8400 I-DRIVE LLC,	\$4,826,729.00	\$4,826,729.00	\$0.00
2020-00128	01-24-28-7158-01-000	DOUG SAVAGE	DF9150 LLC,	\$7,337,655.00	\$7,337,655.00	\$0.00
2020-00131	33-24-27-6377-00-060	AMG	PR II TOWN CENTER LLC,	\$6,022,806.00	\$6,022,806.00	\$0.00
2020-00132	19-22-29-6978-16-060	LE FONG TONNU,	LE FONG TONNU,	\$46,633.00	\$46,633.00	\$0.00
2020-00133	31-22-30-6344-02-050	RYDER NICOLE ELIZABETH,	RYDER NICOLE ELIZABETH,	\$431,550.00	\$431,550.00	\$0.00
2020-00135	24-21-28-6488-09-019	VULCAN ROAD PROPERTY LLC,	VULCAN ROAD PROPERTY LLC,	\$358,078.00	\$358,078.00	\$0.00
2020-00142	26-22-27-9147-00-030	WEST ORANGE WINTER GARDEN LLC,	WEST ORANGE WINTER GARDEN LLC,	\$1,391,299.00	\$1,391,299.00	\$0.00
2020-00143	27-23-28-0527-00-050	RUEL KELLY,	RUEL KELLY,	\$557,001.00	\$557,001.00	\$0.00
2020-00144	25-22-29-7800-00-215	MELVIN JOHNSON	JOHNSON MELVIN, JOHNSON MARSHA,	\$1,091,951.00	\$1,091,951.00	\$0.00
2020-00145	20-24-31-0000-00-017	VKARE LLC,	VKARE LLC,	\$757,384.00	\$757,384.00	\$0.00
2020-00147	01-22-29-3712-13-031	DAN LEONARD	TSL WATERCREST WP PROPCO LLC,	\$23,333,470.00	\$2,495,256.00	(\$20,838,214.00)

2020-00153	05-23-28-4400-00-116	DILLAHA ADAIR,	DILLAHA ADAIR,	\$1,581,511.00	\$1,581,511.00	\$0.00
2020-00154	16-22-28-4719-00-040	VIDAL ROSEANN,VIDAL ARTHUR,	VIDAL ROSEANN,VIDAL ARTHUR,	\$259,820.00	\$259,820.00	\$0.00
2020-00162	11-23-27-9167-00-120	PARK YOUNGGIL,LEE SUNGYOON,	PARK YOUNGGIL,LEE SUNGYOON,	\$368,817.00	\$368,817.00	\$0.00
2020-00163	24-21-28-3508-07-002	GREG A. POORE	MATTHEWS INTERNATIONAL CORP,	\$2,468,434.00	\$2,468,434.00	\$0.00
2020-00164	03-23-29-0142-01-001	NCBCP LIMITED PARTNERSHIP,	NCBCP LIMITED PARTNERSHIP,	\$4,693,008.00	\$4,693,008.00	\$0.00
2020-00166	13-22-29-0928-03-260	WALTER S YOUNG JR TRUST,YOUNG JANICE TR,ZIMMER ROY E,ZIMMER CYNTHIA,	WALTER S YOUNG JR TRUST,YOUNG JANICE TR,ZIMMER ROY E,ZIMMER CYNTHIA,	\$787,562.00	\$787,562.00	\$0.00
2020-00167	28-23-27-9178-03-010	MICHAEL ROBERT SCHAEFER	SCHAEFER MICHAEL ROBERT,	\$957,176.00	\$957,176.00	\$0.00
2020-00174	23-22-28-3581-00-060	PROPERTY TAX CONSULTANTS	MASTER CARWASH L L C 75% INT,7373 WEST COLONIAL LLC 25% INT,	\$1,799,057.00	\$1,799,057.00	\$0.00
2020-00176	24-22-27-0161-01-000	PROPERTY TAX CONSULTANTS	BAERS FURNITURE CO INC,	\$7,802,209.00	\$7,802,209.00	\$0.00
2020-00180	34-22-30-2496-09-070	CALDERON EUDES JR,CALDERON LYDIA,	CALDERON EUDES JR,CALDERON LYDIA,	\$126,561.00	\$126,561.00	\$0.00
2020-00181	29-21-30-3578-06-050	CHISHOLM JEFFREY A,CHISHOLM LISA B,	CHISHOLM JEFFREY A,CHISHOLM LISA B,	\$285,353.00	\$285,353.00	\$0.00
2020-00182	22-22-31-1941-00-021	TAX RECOURSE LLC	NAVY FEDERAL CREDIT UNION,	\$1,672,097.00	\$1,672,097.00	\$0.00
2020-00183	10-24-29-1906-00-041	TAX RECOURSE LLC	OFFICEMAX INC,	\$5,652,656.00	\$5,652,656.00	\$0.00
2020-00184	06-24-31-4761-02-000	TAX RECOURSE LLC	PRD OWNER LLC,	\$1,345,994.00	\$1,345,994.00	\$0.00
2020-00185	30-24-31-4763-05-000	TAX RECOURSE LLC	PRD OWNER LLC,	\$1,785,404.00	\$1,785,404.00	\$0.00
2020-00186	24-23-30-8971-00-030	TAX RECOURSE LLC	PRD OWNER LLC,	\$1,540,325.00	\$1,540,325.00	\$0.00
2020-00189	06-23-32-1041-00-030	TAX RECOURSE LLC	PRD REAL ESTATE LLC,	\$795,881.00	\$795,881.00	\$0.00
2020-00197	25-24-29-5567-01-002	TAX RECOURSE LLC	WMG DEVELOPMENT LLC,	\$707,143.00	\$707,143.00	\$0.00
2020-00198	28-24-29-3828-00-080	TAX RECOURSE LLC	WALGREEN CO,	\$3,011,702.00	\$3,011,702.00	\$0.00
2020-00199	06-22-28-9174-01-000	TAX RECOURSE LLC	WALGREEN CO,	\$2,847,629.00	\$2,847,629.00	\$0.00
2020-00200	01-23-29-8411-00-010	TAX RECOURSE LLC	WALGREEN CO,	\$2,709,311.00	\$2,709,311.00	\$0.00
2020-00201	22-23-30-5066-00-010	TAX RECOURSE LLC	TLM INVESTMENTS LLC,	\$2,622,939.00	\$2,622,939.00	\$0.00
2020-00202	27-24-28-0000-00-038	TAX RECOURSE LLC	SCHMIDT INVESTMENTS L P,	\$3,419,071.00	\$3,419,071.00	\$0.00
2020-00203	09-22-30-0120-98-012	TAX RECOURSE LLC	WALGREEN CO,	\$3,733,527.00	\$3,733,527.00	\$0.00
2020-00204	30-22-30-1561-00-010	TAX RECOURSE LLC	WALGREEN CO,	\$2,932,574.00	\$2,932,574.00	\$0.00
2020-00205	27-22-28-9173-01-001	TAX RECOURSE LLC	WALGREEN CO,	\$2,540,625.00	\$2,540,625.00	\$0.00
2020-00206	36-22-30-4750-00-010	TAX RECOURSE LLC	SPIEGEL EDWARD H TR,	\$1,989,456.00	\$1,989,456.00	\$0.00
2020-00207	27-23-29-0000-00-008	TAX RECOURSE LLC	MMRSO LLC,	\$2,774,243.00	\$2,774,243.00	\$0.00
2020-00208	16-22-28-6166-00-040	TAX RECOURSE LLC	WALGREEN CO,	\$2,326,497.00	\$2,326,497.00	\$0.00
2020-00209	36-21-29-0000-00-002	TAX RECOURSE LLC	ALL CORNERS INC,	\$2,745,435.00	\$2,745,435.00	\$0.00
2020-00210	27-22-31-9059-00-010	TAX RECOURSE LLC	PRN REAL ESTATE AND INVESTMENTS LTD,	\$2,981,234.00	\$2,981,234.00	\$0.00
2020-00211	22-24-28-0881-00-040	TAX RECOURSE LLC	WALGREEN CO,	\$3,518,174.00	\$3,518,174.00	\$0.00

2020-00212	26-22-27-0000-00-003	TAX RECOURSE LLC	CHICAGO YF LLC,	\$2,908,885.00	\$2,908,885.00	\$0.00
2020-00213	25-23-28-2804-00-030	TAX RECOURSE LLC	WALGREEN CO,	\$2,814,720.00	\$2,814,720.00	\$0.00
2020-00214	33-21-29-2372-00-010	TAX RECOURSE LLC	CLIFFWOOD CALIFORNIA LLC,	\$2,283,038.00	\$2,283,038.00	\$0.00
2020-00215	22-23-29-7268-77-001	TAX RECOURSE LLC	WALGREEN CO,	\$2,582,082.00	\$2,582,082.00	\$0.00
2020-00216	36-21-28-0000-00-019	TAX RECOURSE LLC	WALGREEN CO,	\$2,118,996.00	\$2,118,996.00	\$0.00
2020-00217	11-23-27-9168-00-020	TAX RECOURSE LLC	WALGREEN CO,	\$2,598,778.00	\$2,598,778.00	\$0.00
2020-00218	23-24-28-7415-00-080	TAX RECOURSE LLC	WALGREEN CO,	\$2,780,613.00	\$2,780,613.00	\$0.00
2020-00219	09-24-29-1811-00-001	TAX RECOURSE LLC	WALGREEN CO,	\$3,317,307.00	\$3,317,307.00	\$0.00
2020-00220	15-22-30-7933-01-000	TAX RECOURSE LLC	WALGREEN CO,	\$2,567,573.00	\$2,567,573.00	\$0.00
2020-00221	04-23-27-8239-00-010	TAX RECOURSE LLC	WALGREEN CO,	\$2,498,569.00	\$2,498,569.00	\$0.00
2020-00222	25-24-29-5567-01-001	TAX RECOURSE LLC	WALGREEN CO,	\$2,376,546.00	\$2,376,546.00	\$0.00
2020-00223	02-22-30-8368-05-070	TAX RECOURSE LLC	WALGREEN CO,	\$2,384,910.00	\$2,384,910.00	\$0.00
2020-00224	08-24-31-9236-00-040	TAX RECOURSE LLC	WINDERMERE MOSS PARK WAG LLC 73.99%,RVM MOSS PARK LLC 6.87%,JMM MOSS PARK LLC 19.14%,	\$3,073,402.00	\$3,073,402.00	\$0.00
2020-00225	16-23-30-0000-00-010	TAX RECOURSE LLC	LJJ ASSOCIATES INC,	\$2,167,470.00	\$2,167,470.00	\$0.00
2020-00226	25-22-31-9009-01-000	TAX RECOURSE LLC	WALGREEN CO,	\$2,485,644.00	\$2,485,644.00	\$0.00
2020-00227	25-23-30-9002-00-010	TAX RECOURSE LLC	NARCOOSSEE ACQUISITIONS LLC,	\$2,433,265.00	\$2,433,265.00	\$0.00
2020-00228	35-22-29-1556-01-010	TAX RECOURSE LLC	WALGREEN CO,	\$1,575,848.00	\$1,575,848.00	\$0.00
2020-00229	01-24-28-7154-01-020	TAX RECOURSE LLC	WINDERMERE I-DRIVE LLC,	\$4,448,335.00	\$4,448,335.00	\$0.00
2020-00232	16-23-28-3160-01-000	TAX RECOURSE LLC	WALGREEN CO,	\$3,201,120.00	\$3,201,120.00	\$0.00
2020-00233	36-22-28-4947-00-010	TAX RECOURSE LLC	WALGREEN CO,	\$2,096,127.00	\$2,096,127.00	\$0.00
2020-00234	18-23-29-8231-00-010	TAX RECOURSE LLC	CCM UNIVERSAL PLAZA LLC,	\$3,996,232.00	\$3,996,232.00	\$0.00
2020-00235	14-22-29-1487-01-000	TAX RECOURSE LLC	COLLEGE PARK DRUGSTORE LLC,	\$2,308,505.00	\$2,308,505.00	\$0.00
2020-00236	28-23-29-6362-01-001	TAX RECOURSE LLC	NEWKIRK WALANDO LP,	\$9,862,327.00	\$9,862,327.00	\$0.00
2020-00237	36-23-28-3865-08-000	TAX RECOURSE LLC	SHOTS-ORL (FL) LLC,	\$8,449,669.00	\$8,449,669.00	\$0.00
2020-00238	28-23-29-6362-01-000	TAX RECOURSE LLC	WALGREEN CO,	\$5,760,059.00	\$5,760,059.00	\$0.00
2020-00239	02-23-30-3024-00-050	TAX RECOURSE LLC	DONALD L HARTZ 1987 TRUST,	\$2,768,065.00	\$2,768,065.00	\$0.00
2020-00245	13-24-28-6283-00-062	TAX RECOURSE LLC	BETTJA JEBAILLEY LLC,	\$4,152,876.00	\$4,152,876.00	\$0.00
2020-00246	07-22-31-8790-00-020	TAX RECOURSE LLC	DS ORLANDO FL LANDLORD LLC,	\$2,644,238.00	\$2,644,238.00	\$0.00
2020-00247	10-21-28-8643-00-010	TAX RECOURSE LLC	WALGREEN CO,	\$2,682,243.00	\$2,682,243.00	\$0.00
2020-00248	10-23-29-0000-00-086	TAX RECOURSE LLC	WALGREEN CO,	\$1,961,845.00	\$1,961,845.00	\$0.00
2020-00249	14-22-28-0000-00-028	TAX RECOURSE LLC	ASPEN LAKES LIMITED PARTNERSHIP,	\$1,948,560.00	\$1,948,560.00	\$0.00
2020-00250	15-24-29-1143-00-011	TAX RECOURSE LLC	REALTY INCOME PROPERTIES 5 LLC,	\$2,870,567.00	\$2,870,567.00	\$0.00
2020-00252	01-22-29-4512-01-010	TAX RECOURSE LLC	JAHU LLC,	\$8,119,973.00	\$8,119,973.00	\$0.00
2020-00253	06-22-29-8945-00-010	TAX RECOURSE LLC	ARC WGORLFL001 LLC,	\$1,786,301.00	\$1,786,301.00	\$0.00
2020-00254	20-22-32-4910-00-010	TAX RECOURSE LLC	GREAT MEADOWS INC,	\$2,293,943.00	\$2,293,943.00	\$0.00

2020-00255	23-22-31-0000-00-039	TAX RECOURSE LLC	WALGREEN CO,	\$2,754,386.00	\$2,754,386.00	\$0.00
2020-00256	25-22-28-3557-00-010	TAX RECOURSE LLC	DELAWARE HOSPITALITY GROUP INC,	\$2,091,718.00	\$2,091,718.00	\$0.00
2020-00257	25-23-27-4317-01-000	TAX RECOURSE LLC	WAL 7301 LLC,	\$4,369,866.00	\$4,369,866.00	\$0.00
2020-00258	33-20-28-8238-02-000	TAX RECOURSE LLC	WALGREEN CO,	\$2,581,198.00	\$2,581,198.00	\$0.00
2020-00259	35-23-28-7805-00-010	TAX RECOURSE LLC	ASPEN LAKES LIMITED PTNSHIP 80.8%,LEAVITT ALFRED S,LEAVITT NANCY 19.2% INT,	\$2,479,677.00	\$2,479,677.00	\$0.00
2020-00260	36-23-28-7165-10-016	TAX RECOURSE LLC	WALGREEN CO,	\$4,294,802.00	\$4,294,802.00	\$0.00
2020-00261	20-22-32-0000-00-008	JAMES CLODFELTER	CAPTIVA 16910 LLC,	\$770,000.00	\$620,000.00	(\$150,000.00)
2020-00262	36-23-27-5450-02-000	JAMES CLODFELTER	DIAMOND ESTATES LLC,	\$4,152,943.00	\$3,899,548.00	(\$253,395.00)
2020-00263	26-22-29-7158-16-060	GEOFFREY SEGAL	SOLAIRE 2903 LLC,	\$411,457.00	\$411,457.00	\$0.00
2020-00264	12-23-27-1215-00-230	GEOFFREY SEGAL	BMC TRUST,	\$1,071,979.00	\$1,071,979.00	\$0.00
2020-00265	10-22-30-0580-00-400	GEOFFREY SEGAL	LAWHON RYAN STEVEN,	\$225,113.00	\$225,113.00	\$0.00
2020-00266	10-23-27-8394-00-500	GEOFFREY SEGAL	PATEL ROMIL Y,	\$286,502.00	\$286,502.00	\$0.00
2020-00267	19-22-31-1533-00-195	GEOFFREY SEGAL	KUZMANOVIC DUSAN,	\$133,484.00	\$133,484.00	\$0.00
2020-00268	05-23-29-7427-00-150	GEOFFREY SEGAL	GUADAGNINO NICHOLAS A,GUADAGNINO NANCY C,	\$107,658.00	\$107,658.00	\$0.00
2020-00269	36-22-29-4968-02-130	LAI MUN-CHENG JOANNIE,	LAI MUN-CHENG JOANNIE,	\$302,324.00	\$302,324.00	\$0.00
2020-00279	35-23-28-3129-03-000	DAN LEONARD	CRP-GREP OVERTURE DR PHILLIPS OWNER LLC,	\$38,106,460.00	\$38,106,460.00	\$0.00
2020-00280	23-22-27-2888-01-092	CANDY PROPERTIES AND INVESTMENTS INC,	CANDY PROPERTIES AND INVESTMENTS INC,	\$46,891.00	\$46,891.00	\$0.00
2020-00281	23-22-27-2888-01-091	CANDY PROPERTIES AND INVESTMENTS INC,	CANDY PROPERTIES AND INVESTMENTS INC,	\$57,407.00	\$57,407.00	\$0.00
2020-00282	23-22-27-2888-01-081	CANDY PROPERTIES AND INVESTMENTS INC,	CANDY PROPERTIES AND INVESTMENTS INC,	\$322,816.00	\$322,816.00	\$0.00
2020-00283	29-24-29-3844-00-010	PROPERTY TAX ALLIANCE GROUP %TIM HART	BRE MARINER HUNTERS CREEK LLC,	\$8,545,197.00	\$8,355,236.00	(\$189,961.00)
2020-00284	33-24-27-6379-00-070	BARB WALKER	HOLIDAY INN CLUB VACATIONS INC,	\$7,613,268.00	\$7,613,268.00	\$0.00
2020-00285	09-22-30-9438-00-110	KORN, BENJAMIN	KORN BENJAMIN,KORN ALISSA,	\$369,590.00	\$369,590.00	\$0.00
2020-00289	31-22-32-0534-02-080	LAWRENCE PUYANIC	WONG ANTONIO,WONG HSIAO,	\$206,965.00	\$206,965.00	\$0.00
2020-00309	02-23-31-1984-03-790	MALIK GHULAM M,MALIK KAUSAR S,	MALIK GHULAM M,MALIK KAUSAR S,	\$442,632.00	\$442,632.00	\$0.00
2020-00312	REG-134587	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$901,609.00	\$901,609.00	\$0.00
2020-00313	REG-027106	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,276,663.00	\$1,276,663.00	\$0.00

2020-00314	REG-027113	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,226,820.00	\$1,226,820.00	\$0.00
2020-00315	REG-027114	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,479,324.00	\$1,479,324.00	\$0.00
2020-00316	REG-027115	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$613,952.00	\$613,952.00	\$0.00
2020-00317	REG-027120	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$667,916.00	\$667,916.00	\$0.00
2020-00318	REG-027101	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,518,368.00	\$1,518,368.00	\$0.00
2020-00319	REG-027121	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,541,342.00	\$2,541,342.00	\$0.00
2020-00320	REG-079280	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$665,877.00	\$665,877.00	\$0.00
2020-00321	REG-083327	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,341,205.00	\$1,341,205.00	\$0.00
2020-00323	28-24-27-6255-99-999	DAN ROSCOE, GRANT THORNTON LLP	ORANGE LAKE COUNTRY CLUB INC,	\$446,005,664.00	\$446,005,664.00	\$0.00
2020-00324	28-24-27-6256-99-999	DAN ROSCOE, GRANT THORNTON LLP	ORANGE LAKE COUNTRY CLUB INC,	\$175,305,570.00	\$175,305,570.00	\$0.00
2020-00325	29-22-30-2292-02-010	DENO DIKEOU	DIKEOU DENO P,	\$1,172,565.00	\$1,172,565.00	\$0.00
2020-00326	36-23-28-7152-01-000	DENO DIKEOU	DIKEOU DENO P,	\$6,465,546.00	\$6,465,546.00	\$0.00
2020-00327	20-22-30-8688-12-011	DENO DIKEOU	DINGESS PAMELA A,	\$2,663,055.00	\$2,663,055.00	\$0.00
2020-00328	28-24-27-6257-99-999	DAN ROSCOE, GRANT THORNTON LLP	ORANGE LAKE COUNTRY CLUB INC,	\$35,061,354.00	\$35,061,354.00	\$0.00
2020-00329	33-24-27-0000-00-001	DAN ROSCOE, GRANT THORNTON LLP	WILSON LAND INC,	\$9,223,966.00	\$9,223,966.00	\$0.00
2020-00330	28-24-27-0000-00-013	DAN ROSCOE, GRANT THORNTON LLP	HOLIDAY INN CLUB VACATIONS INC,	\$4,340,955.00	\$4,340,955.00	\$0.00
2020-00331	REG-089271	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,211,575.00	\$1,211,575.00	\$0.00
2020-00332	REG-089270	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,323,349.00	\$1,323,349.00	\$0.00
2020-00333	REG-097360	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$832,863.00	\$832,863.00	\$0.00
2020-00334	REG-096846	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,487,484.00	\$1,487,484.00	\$0.00

2020-00335	REG-102385	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,476,145.00	\$1,476,145.00	\$0.00
2020-00336	REG-027102	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,673,167.00	\$1,673,167.00	\$0.00
2020-00337	REG-100943	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,714,389.00	\$1,714,389.00	\$0.00
2020-00338	REG-027124	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$902,765.00	\$902,765.00	\$0.00
2020-00339	REG-109494	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,258,791.00	\$1,258,791.00	\$0.00
2020-00340	REG-113788	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,528,676.00	\$1,528,676.00	\$0.00
2020-00346	27-23-28-0560-00-540	GONG LEI,LI JIONG,	GONG LEI,LI JIONG,	\$678,481.00	\$678,481.00	\$0.00
2020-00347	29-24-29-3208-00-017	DUANE BEAUDRY, PRESIDENT	ECP EAST LLC,	\$2,693,736.00	\$100.00	(\$2,693,636.00)
2020-00349	07-24-29-7959-00-019	THOMAS TUCKER	BELUGA HOSPITALITY LLC,	\$17,766,782.00	\$17,766,782.00	\$0.00
2020-00350	07-24-29-7959-00-011	THOMAS TUCKER	NAUTICAL HOSPITALITY LLC,	\$14,900,329.00	\$14,900,329.00	\$0.00
2020-00351	28-23-30-0041-00-010	THOMAS TUCKER	MARCOURT INVESTMENTS INC,	\$12,258,811.00	\$12,258,811.00	\$0.00
2020-00352	06-24-31-4757-09-000	THOMAS TUCKER	ORLANDO FL SENIOR PROPERTY LLC,	\$14,247,562.00	\$14,247,562.00	\$0.00
2020-00353	12-24-28-0000-00-028	THOMAS TUCKER	CENTRAL FLORIDA BEHAVIORAL HOSPITAL INC,	\$16,192,152.00	\$16,192,152.00	\$0.00
2020-00354	05-20-27-0000-00-029	KATTA PHANEENDRA,KONIDALA RAJANI S,YATNATTI RAVISHANKAR GURURAJ,YATNATTI SHUBHA,	KATTA PHANEENDRA,KONIDALA RAJANI S,YATNATTI RAVISHANKAR GURURAJ,YATNATTI SHUBHA,	\$299,342.00	\$299,342.00	\$0.00
2020-00355	05-20-27-0000-00-034	KATTA PHANEENDRA,KONIDALA RAJANI S,YATNATTI RAVISHANKAR GURURAJ,YATNATTI SHUBHA,	KATTA PHANEENDRA,KONIDALA RAJANI S,YATNATTI RAVISHANKAR GURURAJ,YATNATTI SHUBHA,	\$331,002.00	\$331,002.00	\$0.00
2020-00357	REG-120665	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,130,989.00	\$1,130,989.00	\$0.00
2020-00358	REG-120713	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,620,836.00	\$1,620,836.00	\$0.00

2020-00359	REG-126035	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$856,084.00	\$856,084.00	\$0.00
2020-00360	REG-126024	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$979,420.00	\$979,420.00	\$0.00
2020-00361	REG-125853	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$969,629.00	\$969,629.00	\$0.00
2020-00362	REG-133485	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$985,205.00	\$985,205.00	\$0.00
2020-00363	REG-133488	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,273,293.00	\$1,273,293.00	\$0.00
2020-00364	REG-133483	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,832,021.00	\$1,832,021.00	\$0.00
2020-00365	REG-134186	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,003,156.00	\$1,003,156.00	\$0.00
2020-00366	REG-103848	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,197,132.00	\$1,197,132.00	\$0.00
2020-00368	REG-134583	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$988,929.00	\$988,929.00	\$0.00
2020-00369	REG-158469	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$613,596.00	\$613,596.00	\$0.00
2020-00370	REG-165947	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$637,330.00	\$637,330.00	\$0.00
2020-00371	REG-156494	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,175,862.00	\$2,175,862.00	\$0.00
2020-00372	REG-167006	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,093,847.00	\$1,093,847.00	\$0.00
2020-00373	REG-165229	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,490,346.00	\$1,490,346.00	\$0.00
2020-00374	REG-172685	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$661,440.00	\$661,440.00	\$0.00
2020-00375	REG-167443	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,520,313.00	\$1,520,313.00	\$0.00

2020-00376	REG-027107	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$740,094.00	\$740,094.00	\$0.00
2020-00377	REG-181164	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$804,434.00	\$804,434.00	\$0.00
2020-00378	32-24-27-6253-99-999	DAN ROSCOE, GRANT THORNTON LLP	ORANGE LAKE MANAGEMENT INC,	\$306,270,925.00	\$306,270,925.00	\$0.00
2020-00379	32-24-27-6254-99-999	DAN ROSCOE, GRANT THORNTON LLP	WILSON LAND INC,	\$128,432,520.00	\$128,432,520.00	\$0.00
2020-00380	08-23-29-8626-00-350	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$1,714,493.00	\$1,714,493.00	\$0.00
2020-00381	08-23-29-8626-00-320	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,030,164.00	\$2,030,164.00	\$0.00
2020-00382	08-23-29-8626-00-100	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,020,503.00	\$2,020,503.00	\$0.00
2020-00383	08-23-29-8626-00-310	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,271,856.00	\$2,271,856.00	\$0.00
2020-00384	08-23-29-8626-00-110	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$1,955,804.00	\$1,955,804.00	\$0.00
2020-00385	08-23-29-8629-00-060	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,950,718.00	\$2,950,718.00	\$0.00
2020-00386	08-23-29-8626-00-030	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,572,711.00	\$2,572,711.00	\$0.00
2020-00387	08-23-29-8626-00-020	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$2,565,195.00	\$2,565,195.00	\$0.00
2020-00388	08-23-29-8628-00-800	PROPERTY TAX ALLIANCE GROUP	ICON FL ORLANDO INDUSTRIAL OWNER POOL 5 GA/FL LLC,	\$3,887,378.00	\$3,887,378.00	\$0.00
2020-00389	REG-184695	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$870,067.00	\$870,067.00	\$0.00
2020-00390	REG-183567	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$912,772.00	\$912,772.00	\$0.00
2020-00391	REG-188846	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,012,875.00	\$1,012,875.00	\$0.00
2020-00392	REG-193986	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,626,567.00	\$1,626,567.00	\$0.00

2020-00393	REG-193339	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,544,763.00	\$1,544,763.00	\$0.00
2020-00394	REG-105572	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,048,362.00	\$2,048,362.00	\$0.00
2020-00395	REG-027116	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,049,471.00	\$2,049,471.00	\$0.00
2020-00396	REG-209542	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,640,621.00	\$2,640,621.00	\$0.00
2020-00397	REG-213233	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,872,926.00	\$2,872,926.00	\$0.00
2020-00398	REG-213523	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$3,088,765.00	\$3,088,765.00	\$0.00
2020-00399	30-22-30-0000-00-059	PHAM KHANG THI LIFE ESTATE,REM: DAVID TUAN VU,	PHAM KHANG THI LIFE ESTATE,REM: DAVID TUAN VU,	\$841,401.00	\$841,401.00	\$0.00
2020-00400	REG-194625	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$3,691.00	\$3,691.00	\$0.00
2020-00401	REG-206684	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$32,213.00	\$32,213.00	\$0.00
2020-00402	REG-216212	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$1,675,360.00	\$1,675,360.00	\$0.00
2020-00403	REG-198989	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$22,472,494.00	\$22,472,494.00	\$0.00
2020-00404	REG-198978	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$10,694,336.00	\$10,694,336.00	\$0.00
2020-00405	REG-204298	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$2,759,040.00	\$2,759,040.00	\$0.00
2020-00406	REG-077724	RONALD RODRIGUEZ	PUBLIX SUPER MARKET,PUBLIX SUPER MARKETS INC,	\$4,289,757.00	\$4,289,757.00	\$0.00
2020-00410	25-23-30-9002-00-040	NARCOOSSEE ACQUISITIONS LLC,	NARCOOSSEE ACQUISITIONS LLC,	\$1,661,669.00	\$1,661,669.00	\$0.00
2020-00411	25-23-30-9002-00-140	NARCOOSSEE ACQUISITIONS LLC,	NARCOOSSEE ACQUISITIONS LLC,	\$1,341,045.00	\$1,341,045.00	\$0.00
2020-00414	21-22-30-4312-01-190	CHRISTOPHER M. BATES	SHOREVIEW BALDWIN LLC,	\$1,876,617.00	\$1,876,617.00	\$0.00

2020-00415	21-22-30-4312-02-010	CHRISTOPHER M. BATES	SHOREVIEW BALDWIN LLC,	\$12,558,901.00	\$12,558,901.00	\$0.00
2020-00419	29-21-28-0000-00-050	SBA TOWERS IX LLC,	SBA TOWERS IX LLC,	\$200,000.00	\$200,000.00	\$0.00
2020-00420	09-21-28-0196-10-270	SBA TOWERS IX LLC,	SBA PROPERTIES INC,	\$321,258.00	\$321,258.00	\$0.00
2020-00421	24-22-30-0000-00-051	MAX W HARRIS REVOCABLE TRUST 1/6 INT,MENNELLA DEVON D SAUNDERS,SAUNDERS SLOAN M 5/18 INT,CLYMAN JEFF	MAX W HARRIS REVOCABLE TRUST 1/6 INT,MENNELLA DEVON D SAUNDERS,SAUNDERS SLOAN M 5/18 INT,CLYMAN JEFF	\$36,276.00	\$36,276.00	\$0.00
2020-00423	05-23-30-0858-00-120	LOUISE LONG	THOMAS 1 LLC,	\$233,207.00	\$233,207.00	\$0.00
2020-00424	32-22-30-2164-02-130	LOUISE LONG	SILVER 3 LLC,	\$208,871.00	\$208,871.00	\$0.00
2020-00426	01-23-28-5642-00-010	PIVOTAL TAX SOLUTIONS	REVA KAY UNIVERSAL DST,	\$6,476,092.00	\$6,476,092.00	\$0.00
2020-00427	02-22-29-0000-00-074	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$2,096,624.00	\$2,096,624.00	\$0.00
2020-00428	02-22-29-6373-00-030	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$10,194,892.00	\$10,194,892.00	\$0.00
2020-00430	10-23-29-2685-01-000	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$6,528,767.00	\$6,528,767.00	\$0.00
2020-00431	10-23-29-3870-00-010	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$1,655,360.00	\$1,655,360.00	\$0.00
2020-00432	10-24-29-8132-00-020	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FL INC,	\$5,959,855.00	\$5,959,855.00	\$0.00
2020-00438	20-22-27-6107-00-020	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$1,221,479.00	\$1,221,479.00	\$0.00
2020-00441	35-21-29-3854-00-050	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$777,082.00	\$777,082.00	\$0.00
2020-00442	35-21-29-3854-00-052	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$3,197,491.00	\$3,197,491.00	\$0.00
2020-00443	35-21-29-3854-00-060	PIVOTAL TAX SOLUTIONS	FIELDS PAG INC,	\$4,236,733.00	\$4,236,733.00	\$0.00
2020-00444	35-21-29-3854-00-061	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$1,182,683.00	\$1,182,683.00	\$0.00
2020-00445	35-21-29-3854-00-064	PIVOTAL TAX SOLUTIONS	FIELDS MOTORCARS OF FLORIDA INC,	\$329,669.00	\$329,669.00	\$0.00
2020-00456	13-23-27-4110-00-230	ARE SOLUTIONS	EJL USA LLC,	\$1,868,842.00	\$1,774,642.00	(\$94,200.00)
2020-00457	23-21-28-7964-00-810	ARE SOLUTIONS	CHAO JASON,	\$208,303.00	\$202,000.00	(\$6,303.00)
2020-00461	26-22-29-1853-04-001	CREATIVE VILLAGE SHP OWNER LLC,	CREATIVE VILLAGE SHP OWNER LLC,	\$70,472,427.00	\$70,472,427.00	\$0.00
2020-00463	14-22-27-5656-00-906	GARDEN CITY REALTY LLC,	GARDEN CITY REALTY LLC,	\$431,442.00	\$431,442.00	\$0.00
2020-00464	14-22-27-5656-00-905	GARDEN CITY REALTY LLC,	GARDEN CITY REALTY LLC,	\$388,863.00	\$388,863.00	\$0.00

2020-00466	30-21-30-5200-00-130	MCPHERSON CLARENCE S LIFE ESTATE,MCPHERSON MILDRED C LIFE ESTATE,REM: MCPHERSON FAMILY TRUST,	MCPHERSON CLARENCE S LIFE ESTATE,MCPHERSON MILDRED C LIFE ESTATE,REM: MCPHERSON FAMILY TRUST,	\$813,205.00	\$813,205.00	\$0.00
2020-00468	09-23-29-2952-00-001	RICK BROWN	COSTCO WHOLESALE CORP,	\$20,174,524.00	\$20,174,524.00	\$0.00
2020-00469	03-22-30-7874-00-010	RICK BROWN	COSTCO WHOLESALE CORP,	\$11,188,097.00	\$11,188,097.00	\$0.00
2020-00470	15-24-29-0000-00-013	RICK BROWN	COSTCO WHOLESALE CORP,	\$11,369,495.00	\$11,369,495.00	\$0.00
2020-00471	24-23-29-8680-31-000	RICK BROWN	INLAND CONTAINER CORP NO 5060500000,	\$6,541,717.00	\$6,541,717.00	\$0.00
2020-00472	12-24-28-0000-00-010	ADAM RICHMOND OF PREFERRED TAX SERVICES	SUNSTONE WESTWOOD LLC,	\$132,741,525.00	\$132,741,525.00	\$0.00
2020-00473	12-24-28-0000-00-030	ADAM RICHMOND OF PREFERRED TAX SERVICES	SUNSTONE WESTWOOD LLC,	\$2,409,802.00	\$2,409,802.00	\$0.00
2020-00522	31-21-30-4584-02-011	KOHM THOMAS J,KOHM REBECCA A,	KOHM THOMAS J,KOHM REBECCA A,	\$3,093,875.00	\$3,093,875.00	\$0.00
2020-00523	01-21-27-0000-00-073	TAX ADVISORS GROUP	BWI COMPANIES INC,	\$4,750,699.00	\$4,750,699.00	\$0.00
2020-00524	32-23-30-0000-10-002	TAX ADVISORS GROUP	CITY OF ORLANDO/GOAA,	\$6,639,442.00	\$6,639,442.00	\$0.00
2020-00562	25-23-28-2798-00-012	ARE SOLUTIONS	SP INTERNATIONAL REAL ESTATE 6464 LLC,	\$2,426,057.00	\$2,426,057.00	\$0.00
2020-00563	13-23-32-7600-00-393	ZIMMER THOMAS J,ZIMMER ANNE M,	ZIMMER THOMAS J,ZIMMER ANNE M,	\$25,196.00	\$25,196.00	\$0.00
2020-00566	07-23-29-2768-00-020	ALTUS GROUP	CAROLINA FIRST BANK,	\$1,635,284.00	\$1,635,284.00	\$0.00
2020-00567	19-22-30-0562-00-010	ALTUS GROUP	PEARLMAN ENTERPRISES INC,	\$2,158,937.00	\$2,158,937.00	\$0.00
2020-00569	05-23-29-1804-00-180	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$30,083.00	\$30,083.00	\$0.00
2020-00570	05-23-29-7398-06-250	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$62,961.00	\$62,961.00	\$0.00
2020-00571	05-23-29-7398-10-010	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$66,938.00	\$66,938.00	\$0.00
2020-00572	05-23-29-7399-01-140	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$89,201.00	\$89,201.00	\$0.00
2020-00573	05-23-29-7403-11-220	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$56,777.00	\$56,777.00	\$0.00
2020-00574	05-23-29-7405-22-170	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$75,584.00	\$75,584.00	\$0.00
2020-00575	05-23-29-7407-32-010	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$58,133.00	\$58,133.00	\$0.00
2020-00576	05-23-29-7408-00-980	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$68,157.00	\$68,157.00	\$0.00
2020-00577	08-22-28-2866-00-190	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$108,637.00	\$108,637.00	\$0.00

2020-00578	08-22-28-5960-20-040	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$84,368.00	\$84,368.00	\$0.00
2020-00580	03-23-29-0180-09-120	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$136,332.00	\$136,332.00	\$0.00
2020-00581	05-23-29-7408-00-050	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$87,052.00	\$87,052.00	\$0.00
2020-00582	19-22-29-6944-02-150	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$0.00	\$0.00	\$0.00
2020-00583	20-22-29-4552-02-140	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$55,964.00	\$55,964.00	\$0.00
2020-00584	20-22-29-4564-02-270	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$68,382.00	\$68,382.00	\$0.00
2020-00585	28-22-29-1764-01-154	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$54,291.00	\$54,291.00	\$0.00
2020-00586	30-22-29-2746-03-090	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$64,032.00	\$64,032.00	\$0.00
2020-00587	31-22-29-1800-04-010	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$55,160.00	\$55,160.00	\$0.00
2020-00588	32-21-29-0000-00-203	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$37,942.00	\$37,942.00	\$0.00
2020-00590	31-22-28-7353-03-080	MONTES ADRIANA M,	MONTES ADRIANA M,	\$409,228.00	\$409,228.00	\$0.00
2020-00591	15-21-28-1364-00-250	ARANGO AURORA,	ARANGO AURORA,	\$56,460.00	\$56,460.00	\$0.00
2020-00593	36-22-28-9212-04-050	FLORIDA DREAMS CAPITAL GROUP,	MARIN INTERNATIONAL INVESTMENTS CORP,	\$70,920.00	\$70,920.00	\$0.00
2020-00594	19-22-29-6712-09-270	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$46,487.00	\$46,487.00	\$0.00
2020-00595	13-22-28-7575-03-080	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$76,771.00	\$76,771.00	\$0.00
2020-00596	UTL-004014	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$16,355,466.00	\$16,355,466.00	\$0.00
2020-00597	UTL-004015	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$390,270.00	\$390,270.00	\$0.00
2020-00598	UTL-004016	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$886,965.00	\$886,965.00	\$0.00
2020-00599	UTL-004017	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$638,618.00	\$638,618.00	\$0.00
2020-00600	UTL-004018	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$1,844,877.00	\$1,844,877.00	\$0.00
2020-00601	UTL-004019	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$3,973,570.00	\$3,973,570.00	\$0.00
2020-00602	UTL-004020	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$1,738,442.00	\$1,738,442.00	\$0.00
2020-00603	UTL-004021	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$354,792.00	\$354,792.00	\$0.00
2020-00604	UTL-004022	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$496,705.00	\$496,705.00	\$0.00
2020-00605	UTL-004023	PHILIP A SMITH, CPA (VP - INTAX, INC)	CROWN CASTLE FIBER LLC,	\$5,747,481.00	\$5,747,481.00	\$0.00
2020-00606	UTL-004024	PHILIP A SMITH CPA	CROWN CASTLE FIBER LLC,	\$177,401.00	\$177,401.00	\$0.00
2020-00607	UTL-004025	PHILIP A SMITH CPA	CROWN CASTLE FIBER LLC,	\$2,377,050.00	\$2,377,050.00	\$0.00
2020-00608	UTL-004026	PHILIP A SMITH CPA	CROWN CASTLE FIBER LLC,	\$496,705.00	\$496,705.00	\$0.00
2020-00610	10-24-29-0924-02-140	Stephen King	11821 S OBT REALTY LLC,	\$3,142,952.00	\$3,142,952.00	\$0.00
2020-00621	27-21-29-7151-00-010	Nathan Mandler	PEMBROOK MAITLAND LTD,	\$13,282,282.00	\$13,282,282.00	\$0.00

2020-00622	25-21-29-5220-01-000	Nathan Mandler	MAITLAND MULTI FAMILY LLC,	\$60,060,963.00	\$60,060,963.00	\$0.00
2020-00624	17-23-29-2530-02-000	Nathan Mandler	MILLENIA MULTI FAMILY LLC,	\$76,927,892.00	\$76,927,892.00	\$0.00
2020-00625	19-23-31-1775-01-010	Nathan Mandler	ATLAS CROWNTREE LAKES LLC,	\$52,245,854.00	\$52,245,854.00	\$0.00
2020-00627	05-22-31-8479-00-020	Nathan Mandler	INLAND AMERICAN ORLANDO SUNCREST VILLAGE L L C,	\$13,322,936.00	\$13,322,936.00	\$0.00
2020-00628	23-24-28-5111-01-000	Nathan Mandler	FIFTEEN MRE PATTERSON PROPERTY OWNER LLC,	\$48,109,039.00	\$48,109,039.00	\$0.00
2020-00629	23-24-28-5111-02-000	Nathan Mandler	FIFTEEN MRE PATTERSON PROPERTY OWNER LLC,	\$16,036,346.00	\$16,036,346.00	\$0.00
2020-00630	09-23-30-2965-00-010	Nathan Mandler	WEINGARTEN REALTY INVESTORS,	\$1,289,101.00	\$1,289,101.00	\$0.00
2020-00653	25-22-29-5691-03-000	Nathan Mandler	UC ORLANDO CENTRAL LLC,	\$74,552,649.00	\$74,552,649.00	\$0.00
2020-00654	25-23-28-3853-00-120	Nathan Mandler	PREMIER HOTELS LLC,	\$10,731,389.00	\$10,731,389.00	\$0.00
2020-00655	18-23-29-2867-00-020	Nathan Mandler	ELITE LODGING LLC,	\$5,759,995.00	\$5,759,995.00	\$0.00
2020-00656	25-23-28-5405-01-010	Nathan Mandler	MARUTI HOSPITALITY INC,	\$8,113,138.00	\$8,113,138.00	\$0.00
2020-00657	07-22-29-0000-00-004	Nathan Mandler	SEVILLE PLACE HOLDINGS LTD,	\$7,574,285.00	\$7,574,285.00	\$0.00
2020-00658	22-23-30-1770-01-000	Nathan Mandler	RICHMAN ORLANDO DEVELOPMENT PARTNERS LLC,	\$47,526,925.00	\$47,526,925.00	\$0.00
2020-00659	23-24-28-0444-99-999	Nathan Mandler	AMELIA RESORT CONDOMINIUM ASSN INC,	\$62,090,200.00	\$62,090,200.00	\$0.00
2020-00660	23-24-28-0568-99-999	Nathan Mandler	BELLA FLORIDA CONDOMINIUM ASSN INC,	\$158,644,500.00	\$158,644,500.00	\$0.00
2020-00661	23-24-28-4094-99-999	Nathan Mandler	VILLAGES KEY WEST CONDOMINIUM ASSN INC,	\$79,403,000.00	\$79,403,000.00	\$0.00
2020-00662	23-24-28-7788-99-999	Nathan Mandler	ST AUGUSTINE RESORT CONDOMINIUM ASSOC INC,	\$153,706,120.00	\$153,706,120.00	\$0.00
2020-00663	27-24-28-8916-99-999	Nathan Mandler	VISTANA CASCADES CONDOMINIUM ASSN INC,	\$197,533,000.00	\$197,533,000.00	\$0.00
2020-00664	27-24-28-4338-99-999	Nathan Mandler	VISTANA CONDOMINIUM ASSN INC,	\$27,263,600.00	\$27,263,600.00	\$0.00
2020-00665	27-24-28-8927-99-999	Nathan Mandler	VISTANA FALLS CONDOMINIUM ASSN INC,	\$36,680,000.00	\$36,680,000.00	\$0.00

2020-00666	27-24-28-8930-99-999	Nathan Mandler	VISTANA FOUNTAINS CONDOMINIUM ASSN INC,	\$111,922,200.00	\$111,922,200.00	\$0.00
2020-00667	27-24-28-8931-99-999	Nathan Mandler	VISTANA FOUNTAINS CONDOMINIUM ASSN INC,	\$67,178,400.00	\$67,178,400.00	\$0.00
2020-00668	28-24-28-8934-99-999	Nathan Mandler	VISTANA LAKES CONDOMINIUM ASSN INC,	\$99,907,200.00	\$99,907,200.00	\$0.00
2020-00669	27-24-28-8929-99-999	Nathan Mandler	VISTANA SPA CONDOMINIUM ASSN INC,	\$93,421,600.00	\$93,421,600.00	\$0.00
2020-00670	27-24-28-8917-99-999	Nathan Mandler	VISTANA SPRINGS CONDOMINIUM ASSN INC,	\$35,200,200.00	\$35,200,200.00	\$0.00
2020-00679	27-23-29-6315-01-000	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	CIVF V - FL1W01 LLC,	\$5,633,727.00	\$5,633,727.00	\$0.00
2020-00680	34-23-29-0562-02-030	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	CIVF V - FL1W01 LLC,	\$9,867,428.00	\$9,867,428.00	\$0.00
2020-00684	16-23-28-3906-00-530	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	DSF REAL ESTATE,	\$3,853,712.00	\$3,853,712.00	\$0.00
2020-00685	24-23-27-2694-00-800	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	DSF REAL ESTATE,	\$411,640.00	\$411,640.00	\$0.00
2020-00691	36-23-28-3865-02-000	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	I SHOPS LLC,	\$4,546,437.00	\$4,546,437.00	\$0.00
2020-00699	24-22-28-7562-03-170	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$85,118.00	\$85,118.00	\$0.00
2020-00700	28-22-29-4599-03-020	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$112,397.00	\$112,397.00	\$0.00
2020-00701	33-22-29-0000-00-050	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$70,789.00	\$70,789.00	\$0.00
2020-00702	20-22-29-0000-00-028	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$82,732.00	\$82,732.00	\$0.00
2020-00703	12-22-28-7051-09-040	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$76,349.00	\$76,349.00	\$0.00
2020-00704	30-23-29-8554-10-230	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$68,586.00	\$68,586.00	\$0.00
2020-00705	33-22-29-9022-02-200	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$39,626.00	\$39,626.00	\$0.00
2020-00706	18-22-29-2535-02-090	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$51,187.00	\$51,187.00	\$0.00
2020-00707	19-22-29-6952-04-010	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$30,201.00	\$30,201.00	\$0.00
2020-00708	36-21-28-5203-01-050	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$91,550.00	\$91,550.00	\$0.00
2020-00709	21-22-27-0000-00-056	CROWN PROPERTY HOLDINGS LLC,	CROWN PROPERTY HOLDINGS LLC,	\$878,418.00	\$878,418.00	\$0.00
2020-00720	13-22-28-7226-02-030	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$154,512.00	\$154,512.00	\$0.00

2020-00721	17-22-29-7802-01-230	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$110,899.00	\$110,899.00	\$0.00
2020-00722	29-22-29-3931-01-060	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP INC,	\$66,718.00	\$66,718.00	\$0.00
2020-00723	32-22-29-9006-02-110	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$37,754.00	\$37,754.00	\$0.00
2020-00724	05-23-29-7407-28-270	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAM CAPITAL GROUP INC,	\$93,435.00	\$93,435.00	\$0.00
2020-00725	05-23-29-7403-08-030	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL INC,	\$67,844.00	\$67,844.00	\$0.00
2020-00726	25-22-28-6420-14-300	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$47,758.00	\$47,758.00	\$0.00
2020-00727	31-22-29-1826-05-820	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$70,455.00	\$70,455.00	\$0.00
2020-00728	13-22-28-7570-04-050	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$98,857.00	\$98,857.00	\$0.00
2020-00729	24-22-28-7566-03-070	FLORIDA DREAMS CAPITAL GROUP,	FLORIDA DREAMS CAPITAL GROUP,	\$86,962.00	\$86,962.00	\$0.00
2020-00736	10-24-29-1906-00-052	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	PROLOGIS L P,	\$6,823,699.00	\$6,823,699.00	\$0.00
2020-00737	10-24-29-1906-00-053	ADAM CAPPEL, EQUITY PROPERTY TAX SOLUTIONS LLC	PROLOGIS L P,	\$10,234,106.00	\$10,234,106.00	\$0.00
2020-00757	11-21-28-7900-00-010	MICHAEL F. MCARDLE	RAM SBC LLC	\$2,262,150.00	\$2,262,150.00	\$0.00
2020-00758	01-22-29-8804-02-040	MICHAEL F. MCARDLE	CHOCVANSTRAW LLC	\$771,362.00	\$771,362.00	\$0.00
2020-00759	19-22-29-6946-06-180	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP,	\$61,662.00	\$61,662.00	\$0.00
2020-00760	15-23-29-3798-11-090	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP,	\$71,060.00	\$71,060.00	\$0.00
2020-00761	35-21-28-1405-05-100	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP,	\$88,876.00	\$88,876.00	\$0.00
2020-00762	32-22-29-3592-02-080	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP INC,	\$33,125.00	\$33,125.00	\$0.00
2020-00763	17-22-29-5928-03-180	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP,	\$60,387.00	\$60,387.00	\$0.00
2020-00764	24-22-27-0546-02-030	ADRIANA MONTES	FLORIDA DREAMS CAPITAL GROUP,	\$52,947.00	\$52,947.00	\$0.00
2020-00765	19-22-29-6944-02-210	ADRIANA MONTES	LAND TRUST NUMBER CPFL481805057,	\$81,473.00	\$81,473.00	\$0.00
2020-00766	31-22-29-1800-01-210	ADRIANA MONTES	COERATOR PRAETECTIO INC TRUSTEE,	\$34,293.00	\$34,293.00	\$0.00
2020-00767	35-22-29-9192-02-120	ADRIANA MONTES	ALSTROEMERIA LLC,	\$61,029.00	\$61,029.00	\$0.00
2020-00768	32-22-29-9004-17-100	ADRIANA MONTES	ALSTROEMERIA LLC,	\$41,100.00	\$41,100.00	\$0.00
2020-00771	35-22-29-1568-00-010	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$105,941.00	\$105,941.00	\$0.00
2020-00772	32-22-29-9004-06-190	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$55,841.00	\$55,841.00	\$0.00
2020-00773	34-22-29-6628-01-121	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$60,675.00	\$60,675.00	\$0.00
2020-00774	35-22-29-6140-02-250	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$45,280.00	\$45,280.00	\$0.00
2020-00775	32-22-29-7652-13-132	ALSTROEMERIA LLC,	ALSTROEMERIA LLC,	\$27,605.00	\$27,605.00	\$0.00
2020-00780	25-23-30-0000-00-051	TERRI PATTON, MAI	U-HAUL CO OF FLORIDA,	\$8,667,315.00	\$8,667,315.00	\$0.00

2020-00782	28-24-27-0000-00-006	DAN ROSCOE, GRANT THORNTON LLP	HOLIDAY INN CLUB VACATIONS INC,	\$18,614,514.00	\$18,614,514.00	\$0.00
2020-00783	35-22-28-2653-00-410	SINGH DEVIN,SINGH JESSICA BHIKAM,	SINGH DEVIN,SINGH JESSICA BHIKAM,	\$384,236.00	\$384,236.00	\$0.00
2020-00785	26-22-29-1229-02-000	480 NORTH ORANGE AVENUE APARTMENTS INVESTORS LLC,	480 NORTH ORANGE AVENUE APARTMENTS INVESTORS LLC,	\$539,903.00	\$539,903.00	\$0.00
2020-00788	21-22-30-5480-31-010	T BALDWIN CENTER FL LLC,	T BALDWIN CENTER FL LLC,	\$6,752,460.00	\$6,752,460.00	\$0.00
2020-00789	21-22-30-5480-41-010	T BALDWIN CENTER FL LLC,	T BALDWIN CENTER FL LLC,	\$4,779,450.00	\$4,779,450.00	\$0.00
2020-00790	16-22-30-0551-06-270	T BALDWIN CENTER FL LLC,	T BALDWIN PARK FL LLC,	\$3,575,490.00	\$3,575,490.00	\$0.00
2020-00791	16-22-30-0551-06-280	T BALDWIN CENTER FL LLC,	T BALDWIN PARK FL LLC,	\$2,601,414.00	\$2,601,414.00	\$0.00
2020-00792	19-22-28-0000-00-054	EVAN LANTZ	MANHEIM REMARKETING L P,	\$22,140,705.00	\$22,140,705.00	\$0.00
2020-00794	12-22-27-6496-16-002	EVAN LANTZ	MANHEIM REMARKETING L P,	\$2,122,016.00	\$2,122,016.00	\$0.00
2020-00796	25-23-28-0000-00-029	NEWMARK KNIGHT FRANK V&A LLC	RCG-I DRIVE LLC,	\$1,946,268.00	\$1,946,268.00	\$0.00
2020-00797	25-23-28-0000-00-047	NEWMARK KNIGHT FRANK V&A LLC	RCG-I DRIVE LLC,	\$2,349,269.00	\$2,349,269.00	\$0.00
2020-00802	12-21-28-0000-00-028	NEWMARK KNIGHT FRANK V&A LLC	EMBARQ CORP,	\$25,314,153.00	\$25,314,153.00	\$0.00
2020-00805	REG-002836	MARTIN C KIDWELL	ZEN OUTDOORS LLC,	\$240,449.00	\$240,449.00	\$0.00
2020-00810	12-21-28-6896-00-040	THOMAS D FLANAGAN JR	GOOD EARTH PROPERTIES LLP,	\$2,212,998.00	\$2,212,998.00	\$0.00
2020-00816	17-22-31-0000-00-007	THOMAS D FLANAGAN JR	RIVER PARK APARTMENTS LTD,	\$57,624,382.00	\$57,624,382.00	\$0.00
2020-00817	07-24-30-0028-01-370	ALTUS GROUP C/O JEFFREY C. GLOCK	BELLAMBERT L L C,	\$35,021,254.00	\$34,280,000.00	(\$741,254.00)
2020-00820	27-21-29-8619-00-030	REX V MCPHERSON II	WINDERMERE MAITLAND CFA LLC,	\$1,427,002.00	\$1,427,002.00	\$0.00
2020-00824	20-22-28-4238-00-020	REX V MCPHERSON II	WINDERMERE OCOEE TP LLC,	\$1,080,380.00	\$1,080,380.00	\$0.00
2020-00825	20-22-28-6148-04-020	REX V MCPHERSON II	WINDERMERE OCOEE BA LLC,	\$2,250,426.00	\$2,250,426.00	\$0.00
2020-00826	30-22-27-7447-01-000	REX V MCPHERSON II	WINDERMERE RP LLC,	\$1,205,063.00	\$1,205,063.00	\$0.00
2020-00828	17-22-30-0525-09-610	THOMAS D FLANAGAN JR	AG-APG BALDWIN POINT PROPERTY OWNER L L C,	\$24,491,709.00	\$24,491,709.00	\$0.00
2020-00836	17-22-29-6418-00-060	THOMAS D FLANAGAN JR	LUCKY ORLANDO 2 LLC,	\$2,939,695.00	\$2,939,695.00	\$0.00
2020-00841	28-23-29-6341-01-011	CURT WILKINSON	LEGACY CHANCELLOR LLC 50% INT,TRILOGY CHANCELLOR LLC 50% INT,	\$3,204,710.00	\$3,204,710.00	\$0.00
2020-00842	35-23-28-7825-00-010	WALMART INC	WAL-MART STORES EAST LP,	\$22,978,842.00	\$22,978,842.00	\$0.00
2020-00843	23-23-30-3050-00-090	WALMART INC	WAL-MART STORES EAST LP,	\$21,001,666.00	\$21,001,666.00	\$0.00

2020-00844	33-23-29-7457-00-003	WALMART INC	WAL-MART STORES EAST LP,	\$17,776,023.00	\$17,776,023.00	\$0.00
2020-00845	29-22-28-8940-00-010	WALMART INC	WAL-MART STORES EAST LP,	\$16,104,197.00	\$16,104,197.00	\$0.00
2020-00846	01-23-28-5666-00-010	WALMART INC	WAL-MART STORES EAST LP,	\$16,360,745.00	\$16,360,745.00	\$0.00
2020-00847	21-22-31-8950-00-010	WALMART INC	WAL-MART STORES EAST LP,	\$15,692,142.00	\$15,692,142.00	\$0.00
2020-00848	16-22-29-1651-02-000	WALMART INC	WAL-MART STORES EAST LP,	\$15,937,099.00	\$15,937,099.00	\$0.00
2020-00849	17-23-27-2714-01-000	WALMART INC	HAMLIN RETAIL PARTNERS NORTH LLC,	\$18,694,305.00	\$18,694,305.00	\$0.00
2020-00850	24-21-28-0222-01-000	WALMART INC	SAMS EAST INC,	\$13,191,012.00	\$13,191,012.00	\$0.00
2020-00851	14-22-30-8647-00-010	WALMART INC	SAMS EAST INC,	\$11,661,043.00	\$11,661,043.00	\$0.00
2020-00854	26-22-28-6069-00-010	WAL-MART STORES EAST LP,	SAMS EAST INC,	\$10,795,146.00	\$10,795,146.00	\$0.00
2020-00855	03-24-29-6209-00-050	WAL-MART STORES EAST LP,	WAL-MART STORES INC,	\$10,813,999.00	\$10,813,999.00	\$0.00
2020-00856	22-23-29-6078-01-000	WAL-MART STORES EAST LP,	WAL-MART STORES EAST LP,	\$8,916,771.00	\$8,916,771.00	\$0.00
2020-00857	09-23-30-4433-00-020	WAL-MART STORES EAST LP,	WAL-MART STORES EAST LP,	\$8,177,709.00	\$8,177,709.00	\$0.00
2020-00858	06-23-31-1790-01-000	WAL-MART STORES EAST LP,	WAL-MART STORES EAST LP,	\$7,767,586.00	\$7,767,586.00	\$0.00
2020-00859	33-22-29-3714-02-000	WAL-MART STORES EAST LP,	WAL-MART STORES EAST LP,	\$5,006,254.00	\$5,006,254.00	\$0.00
2020-00860	19-24-31-4702-05-000	WAL-MART STORES EAST LP,	11930 NARCOOSSEE ROAD LLC,	\$14,677,930.00	\$14,677,930.00	\$0.00
2020-00861	19-24-31-4702-01-000	WAL-MART STORES EAST LP,	DAM MOSS PARC LLC,MACK MOSS PARC LLC,	\$14,663,036.00	\$14,663,036.00	\$0.00
2020-00862	24-21-28-8953-00-010	WAL-MART STORES EAST LP,	WAL-MART STORES EAST LP,	\$13,602,564.00	\$13,602,564.00	\$0.00
2020-00873	17-22-29-6418-00-180	THOMAS D FLANAGAN JR	LUCKY ORLANDO 2 LLC,	\$2,609,565.00	\$2,609,565.00	\$0.00
2020-00877	28-24-29-3804-00-010	THOMAS D FLANAGAN JR	BB VENTURES (HUNTERS),	\$78,299,406.00	\$78,299,406.00	\$0.00
2020-00878	29-24-29-3208-00-022	THOMAS D FLANAGAN JR	BB HUNTERS DEVELOPMENTS LLC,	\$46,232,709.00	\$46,232,709.00	\$0.00
2020-00879	35-23-29-7268-01-250	THOMAS D FLANAGAN JR	HURRICANE ASSOCIATES L L C,	\$16,979,888.00	\$16,979,888.00	\$0.00
2020-00880	35-23-29-7268-01-260	THOMAS D FLANAGAN JR	HURRICANE ASSOCIATES L L C,	\$1,177,286.00	\$1,177,286.00	\$0.00
2020-00911	08-22-29-1458-00-110	THOMAS D FLANAGAN JR	FEDEQ DV006 LLC,	\$5,265,053.00	\$5,265,053.00	\$0.00
2020-00913	15-22-31-1218-31-012	THOMAS D FLANAGAN JR	GI IX 2300 DISCOVERY DRIVE LLC,	\$47,826,805.00	\$47,826,805.00	\$0.00
2020-00914	35-21-29-0000-00-076	THOMAS D FLANAGAN JR	TGT MAITLAND LLC,	\$11,365,344.00	\$11,365,344.00	\$0.00
2020-00915	35-21-29-0000-00-075	THOMAS D FLANAGAN JR	TGT MAITLAND LLC,	\$9,371,634.00	\$9,371,634.00	\$0.00
2020-00916	35-21-29-4579-00-001	THOMAS D FLANAGAN JR	TGT MAITLAND LLC,	\$100.00	\$100.00	\$0.00
2020-00917	27-21-29-5510-01-002	THOMAS D FLANAGAN JR	TGT MAITLAND LLC,	\$14,122,815.00	\$14,122,815.00	\$0.00
2020-00919	26-22-28-2139-05-000	THOMAS D FLANAGAN JR	SURY PROPERTIES LLC,	\$2,058,528.00	\$2,058,528.00	\$0.00

2020-00921	22-24-28-5109-00-013	THOMAS D FLANAGAN JR	WSSA ORLANDO PREMIUM LLC,	\$7,439,719.00	\$7,439,719.00	\$0.00
2020-00923	05-22-29-7744-00-220	THOMAS D FLANAGAN JR	ROSEMONT APTS LP,	\$11,907,254.00	\$11,907,254.00	\$0.00
2020-00962	01-24-28-3557-00-010	BRENDAN LYNCH	A-R HHC ORLANDO CONVENTION HOTEL LLC,	\$236,871,624.00	\$236,871,624.00	\$0.00
2020-00963	21-22-31-8507-00-710	PROPERTY TAX ADJUSTMENTS & APPEALS PA	MJ RENTAL I LLC,	\$253,001.00	\$253,001.00	\$0.00
2020-00964	29-22-31-1974-00-240	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$243,981.00	\$243,981.00	\$0.00
2020-00965	01-22-31-8309-01-130	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PMC SFR BORROWER LLC,	\$300,420.00	\$300,420.00	\$0.00
2020-00966	12-23-30-1297-01-430	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 12 LLC,	\$260,135.00	\$260,135.00	\$0.00
2020-00967	05-21-28-6690-00-410	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 1 LLC,	\$255,477.00	\$255,477.00	\$0.00
2020-00968	30-22-28-1000-01-350	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$396,067.00	\$396,067.00	\$0.00
2020-00969	35-24-29-9314-00-250	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$264,815.00	\$264,815.00	\$0.00
2020-00970	17-24-31-8998-00-200	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$230,970.00	\$230,970.00	\$0.00
2020-00971	12-22-31-1466-02-280	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$231,148.00	\$231,148.00	\$0.00
2020-00972	24-22-30-3927-00-600	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 7 LLC,	\$209,555.00	\$209,555.00	\$0.00
2020-00976	03-23-28-8919-00-050	PATEL DAHYABHAL,PATEL NARMADA,	PATEL DAHYABHAL,PATEL NARMADA,	\$331,644.00	\$331,644.00	\$0.00
2020-00977	03-23-28-5662-02-070	PATEL CHIRAG,PATEL UCHITA,PATEL PARUL,	PATEL CHIRAG,PATEL UCHITA,PATEL PARUL,	\$377,848.00	\$377,848.00	\$0.00
2020-00978	29-22-31-1269-00-310	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 6 LLC,	\$218,122.00	\$218,122.00	\$0.00
2020-00979	14-22-31-0788-00-140	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 5 LLC,	\$172,333.00	\$172,333.00	\$0.00
2020-00980	31-22-32-0527-10-101	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PMC SFR BORROWER 2 LLC,	\$328,215.00	\$328,215.00	\$0.00

2020-00982	30-22-31-4727-00-420	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 4 LLC,	\$214,087.00	\$214,087.00	\$0.00
2020-00983	33-20-28-8945-00-010	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$239,564.00	\$239,564.00	\$0.00
2020-00984	35-24-29-9314-00-440	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS ORLANDO LLC,	\$125,703.00	\$125,703.00	\$0.00
2020-00985	08-22-31-1010-00-270	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$225,309.00	\$225,309.00	\$0.00
2020-00986	03-23-28-5662-01-480	PATEL PRAVIN,PATEL CHIRAG,	PATEL PRAVIN,PATEL CHIRAG,	\$383,784.00	\$383,784.00	\$0.00
2020-00990	27-22-29-1584-02-090	ECJ HOLDINGS LLC,	ECJ HOLDINGS LLC,	\$250,421.00	\$250,421.00	\$0.00
2020-00993	25-24-29-5562-01-000	PROPERTY TAX ALLIANCE GROUP, LLC	JSF LANDSTAR BOULEVARD CMPI LLC,	\$8,251,670.00	\$8,251,670.00	\$0.00
2020-00994	24-22-31-0280-01-000	PROPERTY TAX ALLIANCE GROUP, LLC	JSF AVALON PARK BOULEVARD CMPI LLC,	\$7,848,982.00	\$7,848,982.00	\$0.00
2020-00995	29-22-31-2368-02-000	PROPERTY TAX ALLIANCE GROUP, LLC	DEAN ROAD S S VENTURE LLC,	\$7,638,875.00	\$7,638,875.00	\$0.00
2020-00998	23-22-31-0000-00-029	PROPERTY TAX ALLIANCE GROUP, LLC	EAST COLONIAL CAPITAL ORLANDO LLC,	\$345,381.00	\$345,381.00	\$0.00
2020-00999	17-23-29-8595-02-001	DEREK BRUCE	ORLANDO MILLENIA LLC,	\$5,475,928.00	\$5,475,928.00	\$0.00
2020-01000	35-23-28-7117-01-000	PROPERTY TAX ALLIANCE GROUP, LLC	MARTNI MAC PARTNERS SAND LAKE LLC,	\$10,359,913.00	\$10,359,913.00	\$0.00
2020-01002	23-22-31-0000-00-006	PROPERTY TAX ALLIANCE GROUP, LLC	EAST COLONIAL CAPITAL ORLANDO LLC,	\$6,397,380.00	\$6,397,380.00	\$0.00
2020-01003	01-24-28-7154-01-040	DUFF & PHELPS	DENNYS INC,	\$2,338,821.00	\$2,338,821.00	\$0.00
2020-01004	25-23-28-5405-01-011	DUFF & PHELPS	DHA INVESTMENTS LLC,	\$1,495,692.00	\$1,495,692.00	\$0.00
2020-01005	22-24-28-8915-00-011	DUFF & PHELPS	PALM PARKWAY LLC,	\$1,809,448.00	\$1,809,448.00	\$0.00
2020-01006	22-24-28-0000-00-024	DUFF & PHELPS	PALM PARKWAY LLC,	\$853,093.00	\$853,093.00	\$0.00
2020-01007	25-23-28-0000-00-038	DUFF & PHELPS	JHC 2003 TRUST 1/2%,MARTHA P WHITCOMB TRUST 1/2%,	\$1,882,294.00	\$1,882,294.00	\$0.00
2020-01008	02-22-29-0066-05-230	DUFF & PHELPS	OCEAN DRIVE CLEVELANDER INC,	\$1,029,456.00	\$1,029,456.00	\$0.00
2020-01010	15-23-29-0000-00-080	DUFF & PHELPS	HOFFMAN THOMAS LLC,	\$1,074,304.00	\$1,074,304.00	\$0.00
2020-01018	12-21-28-0165-02-000	COMMERCIAL TAX NETWORK	ICON HOTELS LLC,	\$6,011,079.00	\$6,011,079.00	\$0.00
2020-01030	13-23-32-7600-01-113	SHARP QUINN,SHARP HEATHER,	SHARP QUINN,SHARP HEATHER,	\$312,971.00	\$312,971.00	\$0.00
2020-01032	26-22-29-8596-00-191	PROPERTY TAX PROFESSIONALS, INC	47 ROBINSON REALTY LLC,	\$3,066,146.00	\$3,066,146.00	\$0.00
2020-01033	24-23-29-5533-00-020	PROPERTY TAX PROFESSIONALS, INC	5516 COMMERCE WOLTERS LLC,	\$484,789.00	\$484,789.00	\$0.00
2020-01034	24-23-29-5533-00-180	PROPERTY TAX PROFESSIONALS, INC	5644 COMMERCE WOLTERS LLC,	\$792,569.00	\$792,569.00	\$0.00
2020-01035	24-23-29-5533-00-160	PROPERTY TAX PROFESSIONALS, INC	5668 COMMERCE WOLTERS LLC,	\$684,654.00	\$684,654.00	\$0.00
2020-01036	25-23-28-0022-00-010	PROPERTY TAX PROFESSIONALS, INC	AIDAS PARADISE INC,	\$2,619,453.00	\$2,619,453.00	\$0.00

2020-01037	25-23-28-0022-00-012	PROPERTY TAX PROFESSIONALS, INC	AIDAS PARADISE INC,	\$656,644.00	\$656,644.00	\$0.00
2020-01038	25-23-28-0022-00-011	PROPERTY TAX PROFESSIONALS, INC	AIDAS PARADISE INC,	\$1,025,805.00	\$1,025,805.00	\$0.00
2020-01039	10-24-28-2500-00-120	PROPERTY TAX PROFESSIONALS, INC	FITZGIBBON BLAIR,FITZGIBBON ALISON,	\$672,243.00	\$672,243.00	\$0.00
2020-01040	11-23-29-0000-00-077	PROPERTY TAX PROFESSIONALS, INC	CENTRE POINTE PROPERTIES LLC,	\$2,212,909.00	\$2,212,909.00	\$0.00
2020-01041	30-22-30-7640-04-160	PROPERTY TAX PROFESSIONALS, INC	STAVIG CODY,	\$510,386.00	\$510,386.00	\$0.00
2020-01043	28-23-29-6364-03-000	JBT AEROTECH CORP,	JBT AEROTECH CORP,	\$13,117,878.00	\$11,608,732.30	(\$1,509,145.70)
2020-01044	10-23-29-6206-01-001	HOLDEN PARCEL ONE LLC,	HOLDEN PARCEL ONE LLC,	\$974,549.00	\$470,988.00	(\$503,561.00)
2020-01045	21-23-28-2463-00-490	PROPERTY TAX PROFESSIONALS, INC	BENHASE DANIEL B,BENHASE DONNA E,	\$865,913.00	\$865,913.00	\$0.00
2020-01046	17-22-29-2050-00-010	PROPERTY TAX PROFESSIONALS, INC	DESHETLER ASSOCIATES,	\$5,597,208.00	\$5,597,208.00	\$0.00
2020-01047	32-21-29-7155-00-010	PROPERTY TAX PROFESSIONALS, INC	EM BENTLEY BLUE LLC,	\$43,831,707.00	\$43,831,707.00	\$0.00
2020-01048	02-22-30-0000-00-008	PROPERTY TAX PROFESSIONALS, INC	HALL ROAD LLC,	\$555,156.00	\$555,156.00	\$0.00
2020-01049	08-22-30-2884-01-010	PROPERTY TAX PROFESSIONALS, INC	CISEWSKI KENT J,CISEWSKI KIMBERLY E,	\$1,338,854.00	\$1,338,854.00	\$0.00
2020-01050	04-23-28-0487-00-200	PROPERTY TAX PROFESSIONALS, INC	LENCI RANDALL MITCHELL,LENCI MELINDA ANN,	\$520,145.00	\$520,145.00	\$0.00
2020-01052	30-21-29-0000-00-021	PROPERTY TAX PROFESSIONALS, INC	ORANGE BLOSSOM PROPERTIES LLC,	\$1,210,518.00	\$1,210,518.00	\$0.00
2020-01053	10-22-29-8828-06-120	PROPERTY TAX PROFESSIONALS, INC	ORLANDO LAW OFFICE LLC,	\$212,443.00	\$212,443.00	\$0.00
2020-01054	08-23-29-8626-00-050	PROPERTY TAX PROFESSIONALS, INC	PARKE 33 PROPERTIES LLC,	\$1,850,055.00	\$1,850,055.00	\$0.00
2020-01055	08-23-29-8626-00-051	PROPERTY TAX PROFESSIONALS, INC	PARKE 33 PROPERTIES LLC,	\$1,408,597.00	\$1,408,597.00	\$0.00
2020-01056	24-21-28-0000-00-054	PROPERTY TAX PROFESSIONALS, INC	PARKE 441 PROPERTIES LLC,	\$1,318,633.00	\$1,318,633.00	\$0.00
2020-01057	12-24-30-8870-01-750	PROPERTY TAX PROFESSIONALS, INC	CARNES RICHARD D,CARNES MARLA I,	\$1,714,181.00	\$1,714,181.00	\$0.00
2020-01058	16-22-29-0146-00-020	PROPERTY TAX PROFESSIONALS, INC	SILVER STAR PROPERTIES LLC,	\$1,353,086.00	\$1,353,086.00	\$0.00
2020-01059	07-22-30-8908-15-090	PROPERTY TAX PROFESSIONALS, INC	GUSS STEPHANIE MARIE,GUSS JONATHAN GAILEY,	\$790,784.00	\$790,784.00	\$0.00
2020-01060	32-22-30-0000-00-019	PROPERTY TAX PROFESSIONALS, INC	KOONTZ SUZAN,HUNTER ADAM,	\$173,709.00	\$173,709.00	\$0.00
2020-01061	16-22-28-4763-00-010	PROPERTY TAX PROFESSIONALS, INC	VICTORY LAKE OLYMPIA SQUARE LLC,	\$3,955,108.00	\$3,955,108.00	\$0.00
2020-01062	16-22-28-4761-00-030	PROPERTY TAX PROFESSIONALS, INC	VICTORY LAKE OLYMPIA SQUARE LLC,	\$583,272.00	\$583,272.00	\$0.00
2020-01063	01-22-29-3712-03-010	KENNETH YUNG FAMILY LLC,	KENNETH YUNG FAMILY LLC,	\$629,929.00	\$629,929.00	\$0.00

2020-01064	25-22-29-3140-03-010	FSSR	CITY CENTRE PROPERTIES LLC,	\$1,338,649.00	\$1,338,649.00	\$0.00
2020-01065	25-22-29-3140-03-060	FSSR	CITY CENTRE PROPERTIES LLC,	\$2,457,602.00	\$2,457,602.00	\$0.00
2020-01070	03-24-30-0000-10-005	LOUIS BREEDING	CITY OF ORLANDO/GOAA,	\$74,624,137.00	\$74,624,137.00	\$0.00
2020-01072	34-23-29-8610-00-080	DILLARDS INC,	DILLARDS INC,	\$14,869,771.00	\$14,869,771.00	\$0.00
2020-01073	34-23-29-8610-00-091	DILLARDS INC,	DILLARDS INC,	\$1,598,681.00	\$1,598,681.00	\$0.00
2020-01080	14-22-31-0789-00-790	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 3 LLC,	\$195,872.00	\$195,872.00	\$0.00
2020-01081	14-22-31-0787-00-170	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$228,856.00	\$222,400.00	(\$6,456.00)
2020-01082	31-22-31-7500-00-480	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$240,324.00	\$240,324.00	\$0.00
2020-01083	13-23-30-8333-16-110	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$225,066.00	\$225,066.00	\$0.00
2020-01084	26-22-30-5770-01-330	PROPERTY TAX ADJUSTMENTS & APPEALS PA	PROGRESS RESIDENTIAL BORROWER 11 LLC,	\$181,060.00	\$181,060.00	\$0.00
2020-01087	24-22-27-9385-00-010	RYAN LLC	WINTER GARDEN OWNER LLC,	\$7,484,710.00	\$7,484,710.00	\$0.00
2020-01090	12-24-29-0057-00-060	RYAN LLC	MID-GULF BAKERY LLC,	\$4,624,148.00	\$4,624,148.00	\$0.00
2020-01091	20-23-27-2713-04-000	RYAN LLC	HAMLIN RETAIL PARTNERS EAST COVE LLC,	\$4,296,556.00	\$4,296,556.00	\$0.00
2020-01092	32-22-28-0000-00-055	RYAN LLC	BCORE MF AS WINDERMERE LLC,	\$51,292,657.00	\$51,292,657.00	\$0.00
2020-01093	32-22-28-0000-00-026	RYAN LLC	BCORE MF AS WINDERMERE LLC,	\$31,437,435.00	\$31,437,435.00	\$0.00
2020-01094	11-24-28-3829-00-011	RYAN LLC	BREIT MF SEA HARBOR LLC,	\$63,819,734.00	\$63,819,734.00	\$0.00
2020-01095	01-23-28-5643-03-000	RYAN LLC	BREIT MF PARK AVE LLC,	\$70,690,824.00	\$62,744,000.00	(\$7,946,824.00)
2020-01101	18-23-29-9367-01-001	RYAN LLC	CENTENNIAL MILLENIA LLC,	\$42,028,977.00	\$42,028,977.00	\$0.00
2020-01102	10-22-31-1240-01-003	RYAN LLC	RESOURCE SQUARE OWNER LLC,	\$23,918,722.00	\$23,918,722.00	\$0.00
2020-01103	11-22-31-1243-19-010	RYAN LLC	RESOURCE SQUARE OWNER LLC,	\$14,210,665.00	\$14,210,665.00	\$0.00
2020-01117	25-23-28-0750-00-010	RYAN LLC	E AND P OPPORTUNITY PARTNERS LLC,	\$3,866,870.00	\$3,866,870.00	\$0.00
2020-01118	23-22-29-2963-00-030	RYAN LLC	FCA FUND ORLANDO,	\$2,028,508.00	\$2,028,508.00	\$0.00
2020-01119	23-22-29-2963-00-020	RYAN LLC	FCA FUND ORLANDO,	\$183,226.00	\$183,226.00	\$0.00
2020-01120	23-22-29-2963-00-010	RYAN LLC	FCA FUND ORLANDO,	\$32,038,888.00	\$32,038,888.00	\$0.00

2020-01137	26-22-29-3743-00-020	RYAN LLC	PIEDMONT 501 W CHURCH STREET LLC,	\$24,525,863.00	\$24,525,863.00	\$0.00
2020-01138	18-23-30-4388-04-060	KEVIN M. KUBALA	HERRING JOHN,HERRING CHELSEA,	\$591,273.00	\$591,273.00	\$0.00
2020-01141	12-24-28-9655-00-010	RYAN LLC	MAGICWOOD TT LLC,	\$14,566,231.00	\$14,566,231.00	\$0.00
2020-01142	12-24-28-9655-00-021	RYAN LLC	MAGICWOOD LL LLC,	\$36,653,582.00	\$36,653,582.00	\$0.00
2020-01149	35-24-28-6500-02-000	GULFSTREAM TAX GROUP LLC/ STEVEN SATTIZAHN	ORLANDO CROSSROADS GARDENS LLC 85.3164974% INT,201-221 CROSSROADS LLC 2.9429076% INT,BROADMOOR CROSS	\$59,238,648.00	\$59,238,648.00	\$0.00
2020-01152	33-23-29-7457-04-001	RYAN LLC	E CAPITAL REAL ESTATE I LLC,	\$3,232,909.00	\$3,232,909.00	\$0.00
2020-01153	26-23-29-0000-00-003	RYAN LLC	LBA LVF VII-COMPANY III LLC,	\$2,989,661.00	\$2,989,661.00	\$0.00
2020-01159	27-23-30-5076-00-010	RYAN LLC	HELIX FLORIDA 1 LOGISTICS ASSET LLC,	\$3,498,742.00	\$3,498,742.00	\$0.00
2020-01162	12-24-28-3275-00-010	RYAN LLC	SEA HARBOR PROPERTY SPV LLC,	\$64,233,858.00	\$64,233,858.00	\$0.00
2020-01163	14-24-28-8880-03-000	RYAN LLC	VINELAND POINTE OWNER LLC,	\$31,951,633.00	\$31,951,633.00	\$0.00
2020-01164	14-24-28-8880-02-000	RYAN LLC	VINELAND POINTE OWNER LLC,	\$9,605,668.00	\$9,605,668.00	\$0.00
2020-01166	33-23-29-8183-10-001	RYAN LLC	DRAKE PACER SOUTHPARK 800 ACQUISITION LLC,	\$12,035,000.00	\$12,035,000.00	\$0.00
2020-01167	33-23-29-8191-01-007	RYAN LLC	DRAKE PACER SOUTHPARK 700 ACQUISITION LLC,	\$13,301,307.00	\$13,301,307.00	\$0.00
2020-01174	13-24-28-6283-00-156	RYAN LLC	ANCORA ORLANDO LLC,	\$59,867,503.00	\$55,420,000.00	(\$4,447,503.00)
2020-01175	27-24-28-0000-00-016	RYAN LLC	PH LAKE BUENA VISTA HOTEL OWNER LLC,	\$482,407.00	\$482,407.00	\$0.00
2020-01176	27-24-28-5844-00-440	RYAN LLC	PH LAKE BUENA VISTA HOTEL OWNER LLC,	\$35,738,633.00	\$35,738,633.00	\$0.00
2020-01177	36-22-28-5625-00-240	RYAN LLC	PHYLESTHER LLC 33.4% INT,MBGLEN CO LLC 66.6% INT,	\$4,000,000.00	\$4,000,000.00	\$0.00
2020-01183	07-24-30-0025-00-310	RYAN LLC	AG-EIP 10701 CENTRAL PORT DRIVE L L C,	\$31,190,438.00	\$31,190,438.00	\$0.00
2020-01187	19-23-29-3809-01-001	RYAN LLC	SUMMIT HOSPITALITY 120 LLC,	\$20,305,257.00	\$20,305,257.00	\$0.00
2020-01188	19-23-29-3809-02-001	RYAN LLC	SUMMIT HOSPITALITY 19 LLC,	\$13,405,406.00	\$13,405,406.00	\$0.00
2020-01189	36-23-28-7165-10-013	RYAN LLC	SUMMIT HOSPITALITY 19 LLC,	\$15,379,976.00	\$15,379,976.00	\$0.00

2020-01192	11-22-30-0000-00-007	RYAN LLC	LAKESIDE AT WINTER PARK LLC,	\$34,157,940.00	\$34,157,940.00	\$0.00
2020-01195	36-22-28-5625-00-080	RYAN LLC	SNH MEDICAL OFFICE PROPERTIES TRUST,	\$2,205,319.00	\$2,205,319.00	\$0.00
2020-01196	27-23-30-5070-00-020	RYAN LLC	BLAKE INVESTMENTS-LEE VISTA ORLANDO LLC 3.342245% INT,DARNELL H HAWKINS-LEE VISTA ORLANDO LLC 5.3475	\$11,058,318.00	\$11,058,318.00	\$0.00
2020-01200	05-22-29-7744-00-240	RYAN LLC	TZADIK EAGLE RESERVE LLC,	\$2,464,294.00	\$2,464,294.00	\$0.00
2020-01201	05-22-29-7744-00-210	RYAN LLC	TZADIK EAGLE RESERVE LLC,	\$12,937,541.00	\$12,937,541.00	\$0.00
2020-01204	34-23-29-8610-00-110	RYAN LLC.	TANTALLON ORLANDO LLC,	\$34,679,665.00	\$34,679,665.00	\$0.00
2020-01211	15-24-29-5426-00-020	RAMSAMMY SUCIL,	RAMSAMMY SUCIL,	\$1,128,411.00	\$1,128,411.00	\$0.00
2020-01219	15-21-28-0000-00-015	BRENDAN LYNCH	BRIXTON LANDING LTD,	\$863,255.00	\$863,255.00	\$0.00
2020-01220	11-21-28-9131-01-000	BRENDAN LYNCH	WELLINGTON PARK APARTMENTS LTD,	\$8,233,055.00	\$8,233,055.00	\$0.00
2020-01221	05-24-31-1500-02-000	COLONIAL REALTY LIMITED PARTNERSHIP,	COLONIAL REALTY LIMITED PARTNERSHIP,	\$59,194,842.00	\$59,194,842.00	\$0.00
2020-01222	05-24-31-1500-01-000	COLONIAL REALTY LIMITED PARTNERSHIP,	COLONIAL REALTY LIMITED PARTNERSHIP,	\$81,745,259.00	\$81,745,259.00	\$0.00
2020-01239	25-23-28-2768-00-010	BRENDAN LYNCH	MAHUDI INTERNATIONAL CORP,	\$22,359,956.00	\$22,359,956.00	\$0.00
2020-01240	18-24-28-0000-00-009	BRENDAN LYNCH	FS ORLANDO II LLC,	\$274,013,826.00	\$274,013,826.00	\$0.00
2020-01241	07-24-28-0000-00-014	BRENDAN LYNCH	FS ORLANDO GOLF LLC,	\$11,624,140.00	\$11,624,140.00	\$0.00
2020-01242	17-24-28-0000-00-022	BRENDAN LYNCH	FS ORLANDO II LLC,	\$751,592.00	\$751,592.00	\$0.00
2020-01246	13-22-27-1810-00-030	DAVID J PICHLER/CBRE	WINTER GARDEN GAZEBO LLC,	\$3,098,123.00	\$3,098,123.00	\$0.00
2020-01248	09-22-29-9248-00-190	DAVID J PICHLER/CBRE	ORLANDO-IM LP,	\$6,643,876.00	\$6,643,876.00	\$0.00
2020-01249	10-24-29-5133-00-052	DAVID J PICHLER/CBRE	ARCUS DATA SECURITY INC,	\$863,814.00	\$863,814.00	\$0.00
2020-01250	04-22-30-6684-02-050	COONAN FLETCHER C,COONAN JOHN F,COONAN SALLIE A,	COONAN FLETCHER C,COONAN JOHN F,COONAN SALLIE A,	\$239,510.00	\$239,510.00	\$0.00
2020-01252	36-23-29-3188-00-122	DUCHARME MCMILLEN & ASSOCIATES	EARLE M JORGENSEN CO,	\$4,849,664.00	\$4,849,664.00	\$0.00
2020-01253	21-22-30-3932-17-081	SHEMELYA JOSEPH ALAN,	SHEMELYA JOSEPH ALAN,	\$315,980.00	\$315,980.00	\$0.00
2020-01321	22-22-31-8030-01-000	HM-UP DEVELOPMENT ALAFAYA TRAILS LLC,	HM-UP DEVELOPMENT ALAFAYA TRAILS LLC,	\$8,895,653.00	\$8,895,653.00	\$0.00
2020-01323	26-21-29-0000-00-008	MOUNTAINSEED REAL ESTATE SERVICES, LLC	NHI SELAH PROPERTIES LLC,	\$6,709,569.00	\$6,709,569.00	\$0.00
2020-01332	22-22-31-8030-03-000	HM-UP DEVELOPMENT ALAFAYA TRAILS-TRU LLC,	HM-UP DEVELOPMENT ALAFAYA TRAILS--TRU LLC,	\$1,538,834.00	\$1,538,834.00	\$0.00
2020-01334	33-24-28-5134-01-000	JLL	MARRIOTT CORP,	\$373,896,205.00	\$373,896,205.00	\$0.00

2020-01337	01-24-28-7160-01-001	JLL	HE ORLANDO HOTEL LLC,	\$389,183,784.00	\$389,183,784.00	\$0.00
2020-01344	22-22-31-8030-04-000	HM-UP DEVELOPMENT ALAFAYA TRAILS- TRU LLC,	HM-UP DEVELOPMENT ALAFAYA TRAILS--TRU LLC,	\$1,029,679.00	\$1,029,679.00	\$0.00
2020-01345	15-22-31-5748-01-002	SKYLINE HOTELS LLC,	SKYLINE HOTELS LLC,	\$5,337,961.00	\$5,337,961.00	\$0.00
2020-01354	22-24-28-5112-00-030	JLL	AP WH ORLANDO I LLC,	\$30,312,948.00	\$30,312,948.00	\$0.00
2020-01355	24-23-28-8981-00-080	JLL	UNIVERSAL CITY DEVELOPMENT PARTNERS LTD,	\$137,476,211.00	\$137,476,211.00	\$0.00
2020-01356	26-23-28-3190-00-010	JLL	UNIVERSAL CITY DEVELOPMENT PARTNERS LTD,	\$17,403,803.00	\$17,403,803.00	\$0.00
2020-01357	24-23-28-8981-00-100	JLL	UNIVERSAL CITY DEVELOPMENT PARTNERS LTD,	\$166,201,026.00	\$166,201,026.00	\$0.00
2020-01358	24-23-28-7502-01-000	JLL	UNIVERSAL CITY DEVELOPMENT PARTNERS LTD,	\$208,897,082.00	\$208,897,082.00	\$0.00
2020-01360	12-24-28-7874-00-010	JLL	SEA WORLD OF FLORIDA INC,	\$196,219,702.00	\$196,219,702.00	\$0.00
2020-01374	12-24-28-3461-00-010	JLL	SEA WORLD OF FLORIDA INC,	\$4,803,779.00	\$4,803,779.00	\$0.00
2020-01376	12-24-28-9249-00-010	JLL	SEA WORLD OF FLORIDA INC,	\$6,862,255.00	\$6,862,255.00	\$0.00
2020-01377	25-24-27-0000-00-007	JLL	WALT DISNEY PARKS AND RESORTS U S INC,	\$149,825,783.00	\$149,825,783.00	\$0.00
2020-01379	13-24-28-6283-00-050	JLL	SEA WORLD OF FLORIDA INC,	\$44,210,971.00	\$44,210,971.00	\$0.00
2020-01380	07-24-29-7959-00-010	JLL	SEA WORLD OF FLORIDA INC,	\$49,401,634.00	\$49,401,634.00	\$0.00
2020-01383	28-24-28-0000-00-012	JLL	WALT DISNEY PARKS AND RESORTS U S INC,	\$113,161,125.00	\$113,161,125.00	\$0.00
2020-01384	12-24-29-0019-02-710	TRACT 27 AIPO L L C,	TRACT 27 AIPO L L C,	\$2,726,699.00	\$2,726,699.00	\$0.00
2020-01387	21-24-28-0000-00-027	BRIAN DEPOTTER	WALT DISNEY PARKS AND RESORTS U S INC,	\$20,212,167.00	\$20,212,167.00	\$0.00
2020-01388	29-22-28-0000-00-087	DAVID HEBERT QUATRO TAX LLC	OCOOE HEALTH CARE PARTNERS LTD,	\$3,785,455.00	\$3,785,455.00	\$0.00
2020-01389	22-22-31-8030-05-000	HM-UP DEVELOPMENT ALAFAYA TRAILS LLC,	HM-UP DEVELOPMENT ALAFAYA TRAILS LLC,	\$6,796,911.00	\$6,796,911.00	\$0.00
2020-01390	17-22-29-6318-00-010	DAVID HEBERT - QUATRO TAX LLC	ORRE LLC,	\$2,070,835.00	\$2,070,835.00	\$0.00
2020-01402	31-22-30-1684-06-173	CORGAN ENTERPRISES INC,	CORGAN ENTERPRISES INC,	\$105,000.00	\$93,600.00	(\$11,400.00)
2020-01404	25-24-27-0000-00-008	JLL	WALT DISNEY PARKS AND RESORTS U S INC,	\$338,751,153.00	\$338,751,153.00	\$0.00
2020-01408	12-24-28-9247-00-010	JLL	SEA WORLD OF FLORIDA INC,	\$16,023,627.00	\$16,023,627.00	\$0.00
2020-01412	05-22-30-9400-56-190	FLORIDA PROPERTY TAX PROFESSIONALS	MDLD FAMILY TRUST,	\$199,935.00	\$199,935.00	\$0.00

2020-01413	07-22-30-8002-00-160	FLORIDA PROPERTY TAX PROFESSIONALS	PELLI MOSHE,PELLI DALIA,	\$320,700.00	\$320,700.00	\$0.00
2020-01414	20-22-30-8688-10-134	FLORIDA PROPERTY TAX PROFESSIONALS	801 LOWELL BLVD LLC,	\$186,432.00	\$186,432.00	\$0.00
2020-01415	15-23-29-0000-00-013	PAMELA HOWARD	ORANGE BLOSSOM TRAIL ORLANDO LLC,	\$682,619.00	\$682,619.00	\$0.00
2020-01416	22-23-28-0000-00-012	DR PHILLIPS INC,	DR PHILLIPS INC,	\$1,734,849.00	\$1,734,849.00	\$0.00
2020-01430	26-23-28-0000-00-147	CHARLES YOUNG C/O ALTUS GROUP INC	DR PHILLIPS INC,	\$53,057,506.00	\$53,057,506.00	\$0.00
2020-01431	36-23-28-7164-02-003	CHARLES YOUNG C/O ALTUS GROUP INC	MARCOURT INVESTMENTS INC,	\$13,179,430.00	\$13,179,430.00	\$0.00
2020-01432	35-22-27-7835-01-000	CHARLES YOUNG C/O ALTUS GROUP INC	WELLTOWER INC,	\$6,910,883.00	\$6,910,883.00	\$0.00
2020-01433	35-22-27-7835-03-000	CHARLES YOUNG C/O ALTUS GROUP INC	SHP V SONATA WINTER GARDEN LLC,	\$21,195,349.00	\$21,195,349.00	\$0.00
2020-01434	24-23-29-8040-01-000	CHARLES YOUNG C/O ALTUS GROUP INC	HTA-ORLANDO SS HOSPITAL LLC,	\$10,550,052.00	\$10,550,052.00	\$0.00
2020-01473	36-21-29-0000-00-155	DARRIN L. MITCHELL	WILLIAMS RORY,KATUN-WILLIAMS AYCA,	\$1,055,753.00	\$1,055,753.00	\$0.00
2020-01478	33-24-27-0000-00-006	WATERSTAR ORLANDO LLC,	WATERSTAR ORLANDO LLC,	\$8,573,122.00	\$8,573,122.00	\$0.00
2020-01501	02-24-31-0000-00-004	MIKE BEAUCHAMP / KE ANDREWS	FLORIDA GAS TRANSMISSION CO LLC,	\$2,358,733.00	\$2,358,733.00	\$0.00
2020-01502	17-23-29-5664-00-010	MIKE BEAUCHAMP / KE ANDREWS	CAMERON GROUP ASSOCIATES LLP,	\$3,116,727.00	\$3,116,727.00	\$0.00
2020-01503	11-24-29-7356-00-030	MIKE BEAUCHAMP / KE ANDREWS	AIR VAN INC,	\$618,483.00	\$618,483.00	\$0.00
2020-01504	03-22-29-0000-00-058	MIKE BEAUCHAMP / KE ANDREWS	BHA REAL ESTATE HOLDINGS LLC,	\$2,524,646.00	\$2,524,646.00	\$0.00
2020-01505	03-22-29-0000-00-065	MIKE BEAUCHAMP / KE ANDREWS	BHA REAL ESTATE HOLDINGS LLC,	\$251,515.00	\$251,515.00	\$0.00
2020-01506	15-23-29-0000-00-041	MIKE BEAUCHAMP / KE ANDREWS	BHA REAL ESTATE HOLDINGS LLC,	\$2,608,536.00	\$2,608,536.00	\$0.00
2020-01509	28-22-29-0000-00-002	MIKE ALDERMAN	MIKE ALDERMAN	\$139,290.00	\$139,290.00	\$0.00
2020-01511	18-23-29-5401-01-010	LISA CLEMENTS	X FUND PROPERTIES LLC,	\$68,492,134.00	\$68,492,134.00	\$0.00
2020-01519	09-22-29-0000-00-011	ROBERT MELE RIBAR	COOPER JAY A,COOPER LINDA R TR,	\$2,474,403.00	\$2,474,403.00	\$0.00
2020-01526	02-22-30-0000-00-075	PARADIGM TAX GROUP	RSR WHOLESALE SOUTH INC,	\$1,769,590.00	\$1,769,590.00	\$0.00
2020-01536	30-22-30-3036-00-241	K H A N NO 2 LIVING TRUST,	K H A N NO 2 LIVING TRUST,	\$101,300.00	\$101,300.00	\$0.00
2020-01558	08-23-32-1036-00-320	MCCAFFREY CHARLES G,	MCCAFFREY CHARLES G,	\$372,899.00	\$372,899.00	\$0.00
2020-01574	30-22-30-7928-01-100	VAN DEN ABBEEL WOLLHEIM PASS LLC,	VAN DEN ABBEEL WOLLHEIM PASS LLC,	\$472,167.00	\$472,167.00	\$0.00
2020-01583	01-22-29-9180-00-051	ROBERT MELE RIBAR	TITLE BUILDING LLC,	\$1,531,300.00	\$1,531,300.00	\$0.00
2020-01584	01-22-29-9180-00-050	ROBERT MELE RIBAR	TITLE BUILDING LLC,	\$1,531,300.00	\$1,531,300.00	\$0.00
2020-01586	10-22-29-2604-00-030	ROBERT MELE RIBAR	SHOPPES AT FAIRVIEW LLC,	\$1,297,998.00	\$1,297,998.00	\$0.00

2020-01588	06-24-30-7268-00-400	ROBERT MELE RIBAR	BOGGY CREEK WAREHOUSE INC,	\$2,508,899.00	\$2,508,899.00	\$0.00
2020-01590	32-21-30-4536-08-050	SIDAWI MICHAEL,ROSIQUE DIANA,	SIDAWI MICHAEL,ROSIQUE DIANA,	\$655,922.00	\$655,922.00	\$0.00
2020-01591	31-22-30-1676-03-010	SAMUEL SOSA	LEGACY FUNERAL HOLDINGS OF FLORIDA LLC,	\$741,707.00	\$741,707.00	\$0.00
2020-01592	31-22-30-0000-00-023	SAMUEL SOSA	LEGACY FUNERAL HOLDINGS OF FLORIDA LLC,	\$182,808.00	\$182,808.00	\$0.00
2020-01593	32-21-28-9154-01-010	SAMUEL SOSA	LEGACY FUNERAL HOLDINGS OF FLORIDA LLC,	\$825,201.00	\$825,201.00	\$0.00
2020-01594	13-22-27-0000-00-041	SAMUEL SOSA	LEGACY FUNERAL HOLDINGS OF FLORIDA LLC,	\$532,357.00	\$532,357.00	\$0.00
2020-01621	36-22-29-8288-00-240	ROBERT MELE RIBAR	LONG FARMS NORTH L P,	\$989,095.00	\$989,095.00	\$0.00
2020-01622	30-22-30-0000-00-025	ROBERT MELE RIBAR	LONG FARMS NORTH L P,	\$3,671,124.00	\$3,671,124.00	\$0.00
2020-01628	27-22-27-0000-00-002	ROBERT MELE RIBAR	ZRS LLC,	\$1,244,934.00	\$1,244,934.00	\$0.00
2020-01631	13-22-29-0000-00-037	WASHBURN PROPERTIES LLC,	WASHBURN PROPERTIES LLC,	\$684,543.00	\$684,543.00	\$0.00
2020-01633	REG-210064	M BAR,MAJORS MOTORS LLC,	M BAR,MAJORS MOTORS LLC,	\$2,632,906.00	\$2,632,906.00	\$0.00
2020-01634	32-22-29-7652-11-080	DAVID NOON	SILVER STREAM LOGISTICS LLC,	\$91,000.00	\$91,000.00	\$0.00
2020-01649	17-21-28-5501-02-000	D CAMERON A MOORE	MRAD PHASE 1 LLC,	\$42,768,185.00	\$42,768,185.00	\$0.00
2020-01650	28-21-29-5499-02-000	D CAMERON A MOORE	MWAD PHASE II LLC,	\$5,016,318.00	\$5,016,318.00	\$0.00
2020-01651	28-21-29-5499-01-000	D CAMERON A MOORE	MWAD PHASE I LLC,	\$60,741,457.00	\$60,741,457.00	\$0.00
2020-01665	14-23-30-0000-00-017	ROBERT MELE RIBAR	BLYE WARREN E,BLYE JUDY C,	\$461,790.00	\$461,790.00	\$0.00
2020-01669	24-24-29-5594-18-140	PROPERTY TAX ADJUSTMENT & APPEALS, PA	PROGRESS ORLANDO LLC,	\$197,351.00	\$197,351.00	\$0.00
2020-01670	13-24-29-9184-02-270	PROPERTY TAX ADJUSTMENT & APPEALS, PA	PROGRESS ORLANDO LLC,	\$198,593.00	\$198,593.00	\$0.00
2020-01671	04-21-28-7098-00-200	PROPERTY TAX ADJUSTMENT & APPEALS, PA	PROGRESS ORLANDO LLC,	\$187,023.00	\$187,023.00	\$0.00
2020-01672	24-22-31-9064-01-320	PROPERTY TAX ADJUSTMENT & APPEALS, PA	PMC SFR BORROWER 2 LLC,	\$256,824.00	\$256,824.00	\$0.00
2020-01673	32-20-28-1141-00-880	PROPERTY TAX ADJUSTMENT & APPEALS, PA	PROGRESS ORLANDO LLC,	\$199,973.00	\$199,973.00	\$0.00
2020-01675	30-21-30-2135-04-040	OUELLETTE JONATHAN PAUL,OUELLETTE KIMBERLY ANN,	OUELLETTE JONATHAN PAUL,OUELLETTE KIMBERLY ANN,	\$771,316.00	\$771,316.00	\$0.00
2020-01676	04-20-27-0000-00-042	TERRELL 042910 TRUST,	TERRELL 042910 TRUST,	\$128,020.00	\$128,020.00	\$0.00
2020-01684	12-23-28-0929-00-010	ROBERT MELE RIBAR	HIDDEN LAKES APARTMENTS LIMITED,	\$14,589,466.00	\$14,589,466.00	\$0.00

2020-01687	06-22-30-5773-00-050	MORSE AND PENNSYLVANIA LLC,	MORSE AND PENNSYLVANIA LLC,	\$580,000.00	\$580,000.00	\$0.00
2020-01695	06-22-30-8479-00-030	COLEDEV PROPERTIES LLC,	COLEDEV PROPERTIES LLC,	\$556,035.00	\$556,035.00	\$0.00
2020-01700	23-22-27-2888-10-014	PROPERTY INVESTMENT SPECIALISTS INC,	PROPERTY INVESTMENT SPECIALISTS INC,	\$227,163.00	\$227,163.00	\$0.00
2020-01701	07-24-29-7959-00-017	BETTJA JEBAILLEY LLC,	BETTJA JEBAILLEY LLC,	\$1,954,575.00	\$1,954,575.00	\$0.00
2020-01704	07-24-29-7959-00-016	BETTJA JEBAILLEY LLC,	BETTJA JEBAILLEY LLC,	\$3,169,534.00	\$3,169,534.00	\$0.00
2020-01705	28-24-28-0000-00-021	WALT DISNEY PARKS AND RESORTS U S INC,	WALT DISNEY PARKS AND RESORTS U S INC,	\$20,586,818.00	\$20,586,818.00	\$0.00
2020-01706	13-24-28-6283-00-061	BETTJA JEBAILLEY LLC,	BETTJA JEBAILLEY LLC,	\$4,785,946.00	\$4,785,946.00	\$0.00
2020-01708	07-24-29-7959-00-018	BETTJA JEBAILLEY LLC,	BETTJA JEBAILLEY LLC,	\$2,780,226.00	\$2,780,226.00	\$0.00
2020-01709	01-22-29-0000-00-023	PROPERTY VALUATION SERVICES - KATIE MCGEE	SKYLER MAITLAND INC,	\$4,942,370.00	\$4,942,370.00	\$0.00
2020-01710	36-23-28-7165-10-014	BYBLOS DEVELOPMENT INC,	BYBLOS DEVELOPMENT INC,	\$4,046,940.00	\$4,046,940.00	\$0.00
2020-01711	36-23-28-7165-10-015	BYBLOS DEVELOPMENT INC,	BYBLOS DEVELOPMENT INC,	\$1,687,259.00	\$1,687,259.00	\$0.00
2020-01717	23-23-30-0000-00-020	ROBERT MELE RIBAR	FORESTRAS LLC,	\$3,418,929.00	\$3,418,929.00	\$0.00
2020-01718	23-23-30-0000-00-025	ROBERT MELE RIBAR	MEEKS FORESTRAS THREE LLC,	\$3,796,816.00	\$3,796,816.00	\$0.00
2020-01719	24-23-30-0000-00-013	ROBERT MELE RIBAR	MEEKS INVESTMENTS LLC,	\$3,550,955.00	\$3,550,955.00	\$0.00
2020-01720	24-23-30-0000-00-036	ROBERT MELE RIBAR	MEEKS INVESTMENTS LLC,	\$3,503,089.00	\$3,503,089.00	\$0.00
2020-01729	36-23-28-7165-10-018	BYBLOS DEVELOPMENT INC,	BYBLOS DEVELOPMENT INC,	\$1,649,868.00	\$1,649,868.00	\$0.00
2020-01734	29-23-30-1600-02-000	ROBERT MELE RIBAR	AVID CONWAY LLC,	\$8,645,000.00	\$8,645,000.00	\$0.00
2020-01741	10-23-29-0000-00-079	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	FAHIM ENTERPRISES L L C,	\$408,068.00	\$408,068.00	\$0.00
2020-01744	24-22-29-4468-09-100	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	MILLS CHEVRON LLC,	\$542,685.00	\$542,685.00	\$0.00
2020-01753	15-23-27-8444-03-010	HARBCO DEVELOPMENT LLC,	HARBCO DEVELOPMENT LLC,	\$1,883,512.00	\$1,883,512.00	\$0.00
2020-01758	20-22-29-4552-06-140	S SPIVEY AGENT	BMS HOLDING LLC,	\$46,989.00	\$46,989.00	\$0.00
2020-01759	20-22-29-4552-02-210	S SPIVEY AGENT	VERMONT LLC,	\$52,650.00	\$52,650.00	\$0.00
2020-01760	20-22-29-4552-04-210	S SPIVEY AGENT	VERMONT LLC,	\$60,783.00	\$60,783.00	\$0.00
2020-01761	30-22-29-2744-04-240	S SPIVEY AGENT	VERMONT LLC,	\$34,451.00	\$34,451.00	\$0.00
2020-01762	32-22-29-3592-02-090	S SPIVEY AGENT	VERMONT LLC,	\$67,679.00	\$67,679.00	\$0.00
2020-01763	35-22-29-3132-01-010	S SPIVEY AGENT	VERMONT LLC,	\$55,845.00	\$55,845.00	\$0.00
2020-01764	03-23-29-0180-08-090	S SPIVEY AGENT	BMS HOLDINGS LLC,	\$40,821.00	\$40,821.00	\$0.00
2020-01765	31-22-29-1820-01-480	S SPIVEY AGENT	BMS HOLDINGS LLC,	\$60,909.00	\$60,909.00	\$0.00
2020-01766	35-22-29-6140-03-060	S SPIVEY AGENT	BMS HOLDINGS LLC,	\$86,573.00	\$86,573.00	\$0.00
2020-01774	35-23-28-0000-00-016	BATAC CORPORATION,	BATAC CORPORATION,	\$2,084,848.00	\$2,084,848.00	\$0.00
2020-01775	34-22-31-9006-00-020	TOPSFIELD INVESTMENTS L P,	TOPSFIELD INVESTMENTS L P,	\$708,089.00	\$708,089.00	\$0.00
2020-01777	14-22-29-1474-02-160	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$587,206.00	\$587,206.00	\$0.00

2020-01778	14-22-29-1474-02-180	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$260,974.00	\$260,974.00	\$0.00
2020-01779	34-22-29-9436-06-050	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$609,565.00	\$609,565.00	\$0.00
2020-01780	14-22-29-0160-02-010	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$776,956.00	\$776,956.00	\$0.00
2020-01781	14-22-29-1474-02-120	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$1,303,111.00	\$1,303,111.00	\$0.00
2020-01782	01-22-29-8804-02-100	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	SUN CHARM RANCH INC,	\$846,374.00	\$846,374.00	\$0.00
2020-01783	36-21-29-6272-01-010	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	YERGEY D ARTHUR TR,YERGEY LOUISE MULLIN TR,	\$389,776.00	\$389,776.00	\$0.00
2020-01784	25-22-29-0000-00-003	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	YERGEY D ARTHUR TR,YERGEY LOUISE MULLIN TR,	\$737,122.00	\$737,122.00	\$0.00
2020-01785	26-22-29-1712-00-065	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	YERGEY D ARTHUR TR,YERGEY LOUISE MULLIN TR,	\$263,940.00	\$263,940.00	\$0.00
2020-01803	01-23-29-0648-01-162	ROBERT MELE RIBAR	FARISH ENTERPRISES LLC,	\$848,350.00	\$848,350.00	\$0.00
2020-01805	09-22-29-0015-01-000	ROBERT MELE RIBAR	SHADER WAREHOUSE LLC,	\$1,177,792.00	\$1,177,792.00	\$0.00
2020-01806	14-22-29-6572-02-520	ROBERT MELE RIBAR	2628 EDGEWATER LLC,	\$961,879.00	\$961,879.00	\$0.00
2020-01807	24-22-29-0000-00-008	ROBERT MELE RIBAR	MADALOU LLC,MISDAPAL LLC,	\$954,086.00	\$954,086.00	\$0.00
2020-01808	05-22-30-9400-73-112	ROBERT MELE RIBAR	631 FAIRBANKS LLC,	\$580,965.00	\$580,965.00	\$0.00
2020-01809	25-22-29-7348-00-050	ROBERT MELE RIBAR	AMELIA STREET LLC,	\$580,146.00	\$580,146.00	\$0.00
2020-01810	26-22-29-1712-00-063	ROBERT MELE RIBAR	AMELIA STREET LLC,	\$540,919.00	\$540,919.00	\$0.00
2020-01811	19-22-30-1512-05-170	ROBERT MELE RIBAR	AMELIA STREET LLC,	\$259,147.00	\$259,147.00	\$0.00
2020-01820	15-23-29-0000-00-039	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	YERGEY D ARTHUR TR,YERGEY LOUISE MULLIN TR,	\$97,397.00	\$97,397.00	\$0.00
2020-01821	22-22-29-3425-00-010	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	YERGEY D ARTHUR TR,YERGEY LOUISE MULLIN TR,	\$1,008,902.00	\$979,000.00	(\$29,902.00)
2020-01822	36-21-29-6272-02-030	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	AMELIA STREET LLC,	\$197,782.00	\$197,782.00	\$0.00
2020-01823	36-21-29-6272-02-021	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	AMELIA STREET LLC,	\$143,216.00	\$143,216.00	\$0.00
2020-01824	30-22-30-7928-01-090	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	AMELIA STREET LLC,	\$134,551.00	\$134,551.00	\$0.00
2020-01825	14-22-29-1462-07-270	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	1814 EDGEWATER LLC,	\$444,663.00	\$444,663.00	\$0.00
2020-01826	03-22-29-0000-00-004	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	4460 EDGEWATER LLC,	\$272,804.00	\$272,804.00	\$0.00
2020-01827	25-22-29-1536-06-110	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	4460 EDGEWATER LLC,	\$201,044.00	\$201,044.00	\$0.00

2020-01828	15-23-29-0000-00-055	ROBERT RIBAR C/O THE STALLINGS-RIBAR GROUP	D ARTHUR YERGEY LIVING TRUST,	\$112,796.00	\$112,796.00	\$0.00
2020-01833	21-24-30-3127-02-001	DUCHARME MCMILLEN & ASSOCIATES	VOXX HQ LLC,	\$12,278,087.00	\$12,278,087.00	\$0.00
2020-01839	17-23-30-4405-02-190	MEFFORD ANGELA L,KRAFT JAMES BRIAN,	MEFFORD ANGELA L,KRAFT JAMES BRIAN,	\$168,600.00	\$168,600.00	\$0.00
2020-01840	25-22-29-1640-01-406	PETKOV PLAMEN,	PETKOV PLAMEN,	\$288,462.00	\$288,462.00	\$0.00
2020-01841	27-22-28-0000-00-009	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$12,619,643.00	\$12,619,643.00	\$0.00
2020-01842	05-21-28-5265-01-000	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$11,335,389.00	\$11,335,389.00	\$0.00
2020-01843	09-23-30-5135-00-010	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$13,706,638.00	\$13,706,638.00	\$0.00
2020-01844	27-22-31-8987-00-070	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$11,891,842.00	\$11,891,842.00	\$0.00
2020-01845	33-23-29-7457-00-001	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$12,271,579.00	\$12,271,579.00	\$0.00
2020-01846	35-22-27-9398-03-100	SABRINA WEISS, ESQ.	LOWES HOME CENTERS INC,	\$12,382,069.00	\$12,382,069.00	\$0.00
2020-01853	36-22-29-1908-01-080	DIMITRIU ALEX,	DIMITRIU ALEX,	\$297,742.00	\$297,742.00	\$0.00
2020-01854	35-22-30-0478-00-020	HAR III RE CONSULTANTS INC - HILL ROBERTSON	SFR 2012-1 FLORIDA LLC,	\$143,912.00	\$143,912.00	\$0.00
2020-01855	14-22-31-1808-00-200	HAR III RE CONSULTANTS INC - HILL ROBERTSON	SFR 2012-1 FLORIDA LLC,	\$109,066.00	\$109,066.00	\$0.00
2020-01856	36-23-27-7000-01-000	DUCHARME MCMILLEN & ASSOCIATES	CITRA APARTMENTS PROPERTY OWNER LLC,	\$70,741,994.00	\$70,741,994.00	\$0.00
2020-01858	02-22-30-0000-00-091	DUCHARME MCMILLEN & ASSOCIATES	WATERSIDE APARTMENT VENTURES LLC,	\$22,660,009.00	\$22,660,009.00	\$0.00
2020-01859	30-22-30-7072-00-180	BETTER BUSINESS SERVICES INC,	BETTER BUSINESS SERVICES INC,	\$195,609.00	\$195,609.00	\$0.00
2020-01889	33-23-29-8191-01-000	JOHN HEATLEY	CPT SOUTHPARK CENTER I LLC,	\$22,075,598.00	\$22,075,598.00	\$0.00
2020-01890	33-23-29-8191-01-003	JOHN HEATLEY	CPT SOUTHPARK CENTER I LLC,	\$30,547,441.00	\$30,547,441.00	\$0.00
2020-01891	33-23-29-8191-01-004	JOHN HEATLEY	CPT SOUTHPARK CENTER I LLC,	\$15,713,869.00	\$15,713,869.00	\$0.00
2020-01892	33-23-29-8191-01-006	JOHN HEATLEY	CPT SOUTHPARK CENTER I LLC,	\$19,639,080.00	\$19,639,080.00	\$0.00
2020-01893	04-24-29-3045-00-020	JOHN HEATLEY	CPT SOUTHPARK CENTER II LLC,	\$19,984,097.00	\$19,984,097.00	\$0.00
2020-01894	04-24-29-3045-00-030	JOHN HEATLEY	CPT SOUTHPARK CENTER II LLC,	\$22,424,090.00	\$22,424,090.00	\$0.00
2020-01895	04-24-29-3045-00-040	JOHN HEATLEY	CPT SOUTHPARK CENTER II LLC,	\$21,496,519.00	\$21,496,519.00	\$0.00
2020-01896	33-23-29-8191-01-008	JOHN HEATLEY	CPT SOUTHPARK CENTER I LLC,	\$2,491,771.00	\$2,491,771.00	\$0.00
2020-01897	04-24-29-3045-00-091	JOHN HEATLEY	CPT SOUTHPARK CENTER II LLC,	\$15,784,178.00	\$15,784,178.00	\$0.00

2020-01898	04-24-29-3045-00-090	JOHN HEATLEY	CPT SOUTHPARK CENTER II LLC,	\$23,462,502.00	\$23,462,502.00	\$0.00
2020-01904	10-24-29-0150-05-000	JOHN HEATLEY	BENT OAK INDUSTRIAL LLC,	\$31,199,211.00	\$28,640,831.00	(\$2,558,380.00)
2020-01905	10-24-29-0150-04-000	JOHN HEATLEY	BENT OAK INDUSTRIAL LLC,	\$2,449,249.00	\$2,019,169.00	(\$430,080.00)
2020-01910	10-24-29-0151-07-000	JOHN HEATLEY	BENT OAK PHASE 2 INDUSTRIAL LLC,	\$46,068,148.00	\$46,068,148.00	\$0.00
2020-01911	10-24-29-0150-01-000	JOHN HEATLEY	BENT OAK PHASE 2 INDUSTRIAL LLC,	\$8,674,780.00	\$8,233,420.00	(\$441,360.00)
2020-01912	10-24-29-0151-06-000	JOHN HEATLEY	BENT OAK PHASE 2 INDUSTRIAL LLC,	\$22,517,107.00	\$19,682,630.00	(\$2,834,477.00)
2020-01913	10-24-29-0150-03-000	JOHN HEATLEY	BENT OAK INDUSTRIAL LLC,	\$15,454,821.00	\$15,454,821.00	\$0.00
2020-01919	34-24-28-0000-00-047	JOHN HEATLEY	RESI LBV LLC,	\$4,117,194.00	\$4,117,194.00	\$0.00
2020-01934	26-22-29-8721-01-000	JOHN HEATLEY	CHURCH STREET PHASE I LLC,	\$48,221,827.00	\$48,221,827.00	\$0.00
2020-01937	25-21-28-0000-00-040	JOHN HEATLEY	COMMERCIAL METALS CO,	\$1,728,775.00	\$1,728,775.00	\$0.00
2020-01940	01-22-29-4184-01-010	JOHN HEATLEY	CH RETAIL FUND I/ORLANDO WINTER PARK L L C,	\$2,977,608.00	\$2,830,000.00	(\$147,608.00)
2020-01941	01-22-29-4184-02-010	JOHN HEATLEY	CH RETAIL FUND I/ORLANDO WINTER PARK L L C,	\$1,929,972.00	\$1,929,972.00	\$0.00
2020-01949	18-22-28-0000-00-104	JOHN HEATLEY	DISTRIBUTION 429 LLC,	\$21,984,570.00	\$21,984,570.00	\$0.00
2020-01955	25-22-29-6169-01-000	JOHN HEATLEY	EAST SDG CITITOWER LLC,	\$58,942,323.00	\$58,942,323.00	\$0.00
2020-01959	28-23-29-6339-01-000	JOHN HEATLEY	EASTGROUP PROPERTIES LP,	\$2,651,946.00	\$2,651,946.00	\$0.00
2020-01962	28-23-29-6345-03-010	JOHN HEATLEY	EASTGROUP PROPERTIES L P,	\$1,867,553.00	\$1,867,553.00	\$0.00
2020-01965	34-23-29-0562-02-040	JOHN HEATLEY	EASTGROUP PROPERTIES LP,	\$2,916,265.00	\$2,916,265.00	\$0.00
2020-01970	04-24-29-8242-05-000	JOHN HEATLEY	EASTGROUP PROPERTIES L P,	\$18,328,673.00	\$18,328,673.00	\$0.00
2020-01980	01-22-29-8804-02-170	JOHN HEATLEY	EMERSON INTERNATIONAL INC,	\$2,669,834.00	\$2,669,834.00	\$0.00
2020-01981	01-22-29-8804-02-130	JOHN HEATLEY	EMERSON INTERNATIONAL INC,	\$1,501,782.00	\$1,501,782.00	\$0.00
2020-01982	29-24-31-0000-00-002	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$10,980,704.00	\$10,980,704.00	\$0.00
2020-01983	29-24-31-2242-00-003	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$723,428.00	\$723,428.00	\$0.00
2020-01984	29-24-31-2201-00-001	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$482,059.00	\$482,059.00	\$0.00
2020-01985	29-24-31-2250-00-004	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$2,516,439.00	\$2,516,439.00	\$0.00

2020-01986	32-24-31-2255-00-004	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$197,208.00	\$197,208.00	\$0.00
2020-01987	29-24-31-2210-00-001	JOHN HEATLEY	EAGLE CREEK DEVELOPMENT CORP,	\$361,427.00	\$361,427.00	\$0.00
2020-02002	05-22-30-9400-40-301	JOHN HEATLEY	NEW ENGLAND PARTNERS LLC,	\$585,420.00	\$486,000.00	(\$99,420.00)
2020-02003	05-22-30-9400-40-341	JOHN HEATLEY	NEW ENGLAND PARTNERS LLC,	\$2,248,288.00	\$2,214,000.00	(\$34,288.00)
2020-02010	34-21-29-0000-00-034	JOHN HEATLEY	JRC MAITLAND RESERVE INVESTORS LLC,	\$15,557,093.00	\$15,420,000.00	(\$137,093.00)
2020-02011	34-21-29-0000-00-014	JOHN HEATLEY	JRC MAITLAND RESERVE INVESTORS LLC,	\$1,111,287.00	\$1,111,287.00	\$0.00
2020-02018	34-23-29-7268-00-500	JOHN HEATLEY	AGRE ORLANDO SQUARE OWNER LLC,	\$16,169,405.00	\$15,388,900.00	(\$780,505.00)
2020-02021	09-22-29-0000-00-069	JOHN HEATLEY	COX RADIO INC,	\$4,566,546.00	\$4,566,546.00	\$0.00
2020-02029	18-23-29-2782-00-010	JOHN HEATLEY	MARCENT FLORIDA INC,	\$14,332,128.00	\$14,332,128.00	\$0.00
2020-02030	11-22-31-1243-20-060	JOHN HEATLEY	CHALLENGER DISCOVERY LLC,	\$4,742,950.00	\$4,742,950.00	\$0.00
2020-02031	15-22-31-1255-00-050	JOHN HEATLEY	MARLANCO INC,	\$8,597,871.00	\$8,597,871.00	\$0.00
2020-02032	15-22-31-1255-00-080	JOHN HEATLEY	MARLANCO INC,	\$12,091,983.00	\$12,091,983.00	\$0.00
2020-02033	15-22-31-1255-00-060	JOHN HEATLEY	CHALLENGER DISCOVERY LLC,	\$9,971,960.00	\$9,971,960.00	\$0.00
2020-02034	15-22-31-1255-00-070	JOHN HEATLEY	CHALLENGER DISCOVERY LLC,	\$8,597,871.00	\$8,597,871.00	\$0.00
2020-02051	26-22-29-8080-01-000	JOHN HEATLEY	SKYHOUSE ORLANDO LLC,	\$72,673,273.00	\$72,673,273.00	\$0.00
2020-02062	27-23-29-6322-02-000	JOHN HEATLEY	PERFORMANCE FOOD GROUP INC,	\$963,149.00	\$963,149.00	\$0.00
2020-02063	27-23-29-6322-03-010	JOHN HEATLEY	PERFORMANCE FOOD GROUP INC,	\$2,667,172.00	\$2,667,172.00	\$0.00
2020-02064	27-23-29-6322-03-040	JOHN HEATLEY	PERFORMANCE FOOD GROUP INC,	\$280,046.00	\$280,046.00	\$0.00
2020-02076	27-23-29-8194-00-037	JOHN HEATLEY	PROLOGIS-A4 FL I LLC,	\$4,690,993.00	\$4,690,993.00	\$0.00
2020-02077	27-23-29-8194-00-022	JOHN HEATLEY	DISTRIBUTION FUNDING II INC,	\$3,714,456.00	\$3,714,456.00	\$0.00
2020-02078	27-23-29-8194-00-021	JOHN HEATLEY	DISTRIBUTION FUNDING II INC,	\$6,843,750.00	\$6,843,750.00	\$0.00
2020-02079	27-23-29-8194-00-023	JOHN HEATLEY	PROLOGIS-MACQUARIE FLORIDA VII LLC,	\$4,766,181.00	\$4,766,181.00	\$0.00
2020-02080	27-23-29-8194-00-035	JOHN HEATLEY	PROLOGIS-A5 FL I LLC,	\$5,664,564.00	\$5,664,564.00	\$0.00
2020-02081	27-23-29-8194-00-013	JOHN HEATLEY	PROLOGIS-A5 FL II LLC,	\$7,578,908.00	\$7,578,908.00	\$0.00
2020-02082	33-23-29-6366-02-010	JOHN HEATLEY	PROLOGIS-MACQUARIE FLORIDA II LLC,	\$5,280,514.00	\$5,280,514.00	\$0.00
2020-02083	28-23-29-6340-01-100	JOHN HEATLEY	PROLOGIS,	\$4,608,867.00	\$4,608,867.00	\$0.00
2020-02084	03-24-29-6364-03-005	JOHN HEATLEY	PLDSPE LLC,	\$3,587,687.00	\$3,587,687.00	\$0.00
2020-02085	03-24-29-6364-03-003	JOHN HEATLEY	PLDSPE LLC,	\$8,824,279.00	\$8,824,279.00	\$0.00

2020-02087	03-24-29-6365-01-000	JOHN HEATLEY	DISTRIBUTION FUNDING II INC,	\$3,323,486.00	\$3,323,486.00	\$0.00
2020-02088	03-24-29-6364-02-000	JOHN HEATLEY	DISTRIBUTION FUNDING II INC,	\$3,313,581.00	\$3,313,581.00	\$0.00
2020-02089	20-23-31-1763-03-001	JOHN HEATLEY	PLDSPE LLC,	\$6,077,529.00	\$6,077,529.00	\$0.00
2020-02090	20-23-31-1763-03-000	JOHN HEATLEY	PLDSPE LLC,	\$6,703,982.00	\$6,703,982.00	\$0.00
2020-02091	20-23-31-1763-01-000	JOHN HEATLEY	PROLOGIS DEVELOPMENT SERVICES INC,	\$15,656,632.00	\$15,656,632.00	\$0.00
2020-02092	20-23-31-1763-02-001	JOHN HEATLEY	PROLOGIS 2 LP,	\$1,292,425.00	\$1,292,425.00	\$0.00
2020-02093	20-23-31-1763-02-002	JOHN HEATLEY	PROLOGIS LOGISTICS SERVICES INC,	\$516,442.00	\$516,442.00	\$0.00
2020-02094	20-23-31-1763-02-000	JOHN HEATLEY	PROLOGIS LOGISTICS SERVICES INC,	\$9,721,456.00	\$9,721,456.00	\$0.00
2020-02095	31-23-30-0064-00-020	JOHN HEATLEY	PROLOGIS L P,	\$5,150,450.00	\$5,150,450.00	\$0.00
2020-02096	31-23-30-0063-00-190	JOHN HEATLEY	PROLOGIS L P,	\$3,229,199.00	\$3,229,199.00	\$0.00
2020-02097	31-23-30-0021-01-000	JOHN HEATLEY	PROLOGIS L P,	\$2,865,992.00	\$2,865,992.00	\$0.00
2020-02098	31-23-30-0064-00-010	JOHN HEATLEY	PROLOGIS L P,	\$5,138,344.00	\$5,138,344.00	\$0.00
2020-02099	31-23-30-0064-00-030	JOHN HEATLEY	PROLOGIS L P,	\$2,836,714.00	\$2,836,714.00	\$0.00
2020-02100	06-24-30-0029-00-010	JOHN HEATLEY	PROLOGIS L P,	\$2,589,381.00	\$2,589,381.00	\$0.00
2020-02101	31-23-30-0063-00-180	JOHN HEATLEY	PROLOGIS L P,	\$2,950,030.00	\$2,950,030.00	\$0.00
2020-02102	31-23-30-0021-02-000	JOHN HEATLEY	PROLOGIS L P,	\$2,827,679.00	\$2,827,679.00	\$0.00
2020-02104	29-23-30-0025-01-000	JOHN HEATLEY	PROLOGIS L P,	\$16,498,683.00	\$16,498,683.00	\$0.00
2020-02105	29-23-30-0025-02-000	JOHN HEATLEY	PROLOGIS L P,	\$14,085,379.00	\$14,085,379.00	\$0.00
2020-02106	28-23-30-0000-00-014	JOHN HEATLEY	PROLOGIS L P,	\$2,238,390.00	\$2,012,472.00	(\$225,918.00)
2020-02107	06-24-30-0012-00-010	JOHN HEATLEY	PROLOGIS L P,	\$22,431,231.00	\$22,431,231.00	\$0.00
2020-02108	31-23-30-0063-00-100	JOHN HEATLEY	PROLOGIS-EXCHANGE 9143 BOGGY CREEK ROAD LLC,	\$4,039,936.00	\$3,655,478.00	(\$384,458.00)
2020-02109	04-24-29-6401-01-020	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$9,249,286.00	\$9,249,286.00	\$0.00
2020-02110	07-24-30-0033-02-730	JOHN HEATLEY	LIBERTY AIPO LP,	\$4,138,089.00	\$4,138,089.00	\$0.00
2020-02111	07-24-30-0033-02-740	JOHN HEATLEY	LIBERTY AIPO LP,	\$8,304,696.00	\$8,304,696.00	\$0.00
2020-02112	07-24-30-0034-01-410	JOHN HEATLEY	LIBERTY AIPO LP,	\$17,381,340.00	\$17,381,340.00	\$0.00
2020-02114	09-24-29-8130-00-031	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$7,581,562.00	\$7,581,562.00	\$0.00
2020-02115	09-24-29-8131-00-010	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$7,906,070.00	\$7,906,070.00	\$0.00
2020-02117	18-24-30-0038-01-000	JOHN HEATLEY	LIBERTY AIPO LP,	\$1,905,057.00	\$1,905,057.00	\$0.00
2020-02118	27-23-30-5067-00-010	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$10,625,910.00	\$10,625,910.00	\$0.00
2020-02124	12-24-29-0060-35-003	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$2,352,263.00	\$2,352,263.00	\$0.00
2020-02125	10-24-29-1906-00-051	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$5,494,716.00	\$5,494,716.00	\$0.00
2020-02126	10-24-29-1907-00-020	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$3,724,041.00	\$3,724,041.00	\$0.00
2020-02127	10-24-29-1907-00-030	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$2,611,761.00	\$2,611,761.00	\$0.00

2020-02128	10-24-29-1907-00-040	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$2,128,272.00	\$2,128,272.00	\$0.00
2020-02129	10-24-29-5133-00-030	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$3,987,840.00	\$3,987,840.00	\$0.00
2020-02130	10-24-29-5133-00-040	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$3,547,815.00	\$3,547,815.00	\$0.00
2020-02131	15-24-29-1235-03-000	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$3,953,362.00	\$3,953,362.00	\$0.00
2020-02133	27-23-30-5052-00-010	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$5,581,441.00	\$5,581,441.00	\$0.00
2020-02134	28-23-29-6398-01-011	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$4,245,943.00	\$4,245,943.00	\$0.00
2020-02136	33-23-29-7268-00-901	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$5,417,577.00	\$5,417,577.00	\$0.00
2020-02137	35-23-29-0568-01-030	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$1,615,374.00	\$1,615,374.00	\$0.00
2020-02138	35-23-29-0568-02-010	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$1,909,037.00	\$1,909,037.00	\$0.00
2020-02139	35-23-29-0568-02-020	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$1,791,116.00	\$1,791,116.00	\$0.00
2020-02140	35-23-29-0568-02-060	JOHN HEATLEY	LIBERTY PROPERTY LIMITED PARTNERSHIP,	\$4,778,519.00	\$4,778,519.00	\$0.00
2020-02178	20-24-31-9025-00-003	JOHN HEATLEY	NONA PLACE ACQUISITION LLC,	\$64,833,557.00	\$64,833,557.00	\$0.00
2020-02182	11-22-31-1243-21-030	JOHN HEATLEY	2501 DISCOVERY LAKES LLC,	\$9,378,436.00	\$9,378,436.00	\$0.00
2020-02183	11-22-31-1243-21-020	JOHN HEATLEY	2603 DISCOVERY LAKES LLC,	\$9,826,147.00	\$9,826,147.00	\$0.00
2020-02235	24-22-28-0000-00-062	LAM INVESTMENTS TRUST,	LAM INVESTMENTS TRUST,	\$45,080.00	\$45,080.00	\$0.00
2020-02236	13-22-28-7220-00-040	2416 LOCKE AVENUE LAND TRUST,	2416 LOCKE AVENUE LAND TRUST,	\$157,984.00	\$157,984.00	\$0.00
2020-02237	24-22-28-0000-00-020	LINTON MORRIS	1415 N HIAWASSEE LAND TRUST,	\$167,770.00	\$167,770.00	\$0.00
2020-02239	30-23-29-6410-99-999	Stephen King	RESORT DEVELOPMENT INTERNATIONAL INC,	\$25,692,000.00	\$25,692,000.00	\$0.00
2020-02240	30-23-29-6414-99-999	Stephen King	BLUEGREEN VACATIONS UNLIMITED INC,	\$6,400,800.00	\$6,400,800.00	\$0.00
2020-02241	23-24-28-6200-99-999	Stephen King	LAKE EVE DEVELOPMENT,	\$30,344,613.00	\$30,344,613.00	\$0.00
2020-02242	23-24-28-4427-99-999	Stephen King	BLUEGREEN VACATIONS UNLIMITED INC 53/144,I-DRIVE RESORTS LLC 91/144,	\$104,372,860.00	\$104,372,860.00	\$0.00
2020-02243	23-24-28-0629-99-999	Stephen King	BLUEGREEN VACATIONS UNLIMITED INC,	\$303,490,071.00	\$303,490,071.00	\$0.00

2020-02245	20-23-27-2717-01-005	Stephen King	HAMLIN RETAIL PARTNERS LLC,	\$15,925,203.00	\$15,925,203.00	\$0.00
2020-02247	20-23-27-2713-01-000	Stephen King	HAMLIN RETAIL PARTNERS EAST LLC,	\$3,614,973.00	\$3,614,973.00	\$0.00
2020-02249	26-22-29-1335-10-001	Stephen King	CITY OF ORLANDO,	\$7,385,707.00	\$7,385,707.00	\$0.00
2020-02251	27-21-29-5480-00-110	Stephen King	SCRE II TOWER WINDERLEY LIMITED PARTNERSHIP,	\$9,260,312.00	\$9,260,312.00	\$0.00
2020-02252	26-21-29-5472-00-070	Stephen King	SCRE II TOWER MAITLAND L P,	\$10,604,056.00	\$10,604,056.00	\$0.00
2020-02253	10-22-31-1252-13-010	Stephen King	CIO RESEARCH COMMONS LLC,	\$21,751,956.00	\$20,824,000.00	(\$927,956.00)
2020-02255	15-22-31-1218-29-010	Stephen King	CIO RESEARCH PARK LIMITED PARTNERSHIP,	\$20,705,160.00	\$20,705,160.00	\$0.00
2020-02258	10-22-31-1240-03-000	Stephen King	CIO UNIVERSITY TECH LLC,	\$9,175,522.00	\$9,175,522.00	\$0.00
2020-02260	27-23-30-5038-00-040	Stephen King	CP ORLANDO LAKESIDE LLC,	\$52,019,262.00	\$52,019,262.00	\$0.00
2020-02264	36-23-28-7176-01-002	Stephen King	CPLG FL PROPERTIES LLC,	\$6,964,429.00	\$6,964,429.00	\$0.00
2020-02265	29-23-30-4725-00-010	Stephen King	CPLG FL PROPERTIES LLC,	\$5,401,648.00	\$5,401,648.00	\$0.00
2020-02267	31-24-27-5773-99-999	Stephen King	FIRST AMERICAN TRUST FSB TRUSTEE,	\$11,053,500.00	\$11,053,500.00	\$0.00
2020-02268	22-24-28-1892-99-999	Stephen King	DIAMOND RESORTS CYPRESS POINTE II DEVELOPMENT LLC,	\$78,942,800.00	\$78,942,800.00	\$0.00
2020-02269	22-24-28-1891-99-999	Stephen King	DIAMOND RESORTS CYPRESS POINTE II DEVELOPMENT LLC,	\$6,936,600.00	\$6,936,600.00	\$0.00
2020-02270	31-24-27-0486-99-999	Stephen King	ISLAND ONE RESORT MANAGEMENT CORP,	\$44,300,800.00	\$44,300,800.00	\$0.00
2020-02271	31-24-27-3865-99-999	Stephen King	BALI CONDOMINIUM ASSN INC,ISLE OF BALI II CONDOMINIUM ASSN INC,LTV1400 OWNERS ASSN INC,	\$179,778,000.00	\$179,778,000.00	\$0.00
2020-02272	27-24-28-0903-99-999	Stephen King	ISLAND ONE RESORT MANAGEMENT CORP,	\$13,305,600.00	\$13,305,600.00	\$0.00
2020-02273	27-24-28-0000-00-051	Stephen King	GRAND BEACH RESORT LTD PARTNERSHIP,	\$1,858,547.00	\$1,858,547.00	\$0.00
2020-02274	22-24-28-1890-99-999	Stephen King	CYPRESS POINTE RESORTS LP,	\$42,940,800.00	\$42,940,800.00	\$0.00
2020-02275	27-24-28-3123-99-999	Stephen King	DIAMOND RESORTS GRAND BEACH II DEVELOPMENT LLC,	\$15,629,000.00	\$15,629,000.00	\$0.00
2020-02276	27-24-28-3121-99-999	Stephen King	GRAND BEACH RESORT LTD PARTNERSHIP,	\$71,588,400.00	\$71,588,400.00	\$0.00
2020-02282	01-24-28-5114-99-999	Stephen King	ERGS TIMESHARE LLC,	\$96,409,732.00	\$96,409,732.00	\$0.00

2020-02283	15-24-28-0000-00-027	Stephen King	HILTON RESORTS CORP,	\$7,254,576.00	\$7,254,576.00	\$0.00
2020-02284	15-24-28-7744-99-999	Stephen King	HILTON RESORTS CORP,	\$209,018,700.00	\$209,018,700.00	\$0.00
2020-02287	15-24-28-7774-00-021	Stephen King	HILTON RESORTS CORP,	\$12,798,473.00	\$11,790,000.00	(\$1,008,473.00)
2020-02290	22-24-28-0000-00-016	Stephen King	WALT DISNEY PARKS AND RESORTS U S INC,	\$23,833,164.00	\$23,833,164.00	\$0.00
2020-02292	17-23-29-5465-00-030	Stephen King	NEIMAN MARCUS GROUP INC,	\$9,615,131.00	\$9,615,131.00	\$0.00
2020-02301	28-24-28-0000-00-015	Stephen King	WALT DISNEY PARKS AND RESORTS U S INC {AS THEIR INTERESTS SHALL APPEAR},HLT PROPERTY ACQUISTUION LLC	\$122,783,943.00	\$122,783,943.00	\$0.00
2020-02304	35-22-29-1354-01-020	Stephen King	PIEDMONT-CNL TOWERS ORLANDO OWNER LLC,	\$14,460,070.00	\$14,460,070.00	\$0.00
2020-02305	35-22-29-1354-01-010	Stephen King	PIEDMONT-CNL TOWERS ORLANDO OWNER LLC,	\$11,298,933.00	\$11,298,933.00	\$0.00
2020-02306	35-22-29-1354-02-010	Stephen King	PIEDMONT-CNL TOWERS ORLANDO OWNER LLC,	\$51,631,044.00	\$51,631,044.00	\$0.00
2020-02307	35-22-29-1354-02-030	Stephen King	PIEDMONT-CNL TOWERS ORLANDO OWNER LLC,	\$64,993,223.00	\$64,993,223.00	\$0.00
2020-02311	04-20-27-8437-14-000	Stephen King	PUBLIX SUPER MARKETS INC,	\$7,399,230.00	\$7,399,230.00	\$0.00
2020-02312	34-20-28-9122-00-010	Stephen King	PUBLIX SUPER MARKETS INC,	\$6,938,911.00	\$6,938,911.00	\$0.00
2020-02313	34-20-28-9122-00-040	Stephen King	PUBLIX SUPER MARKETS INC,	\$2,354,714.00	\$2,354,714.00	\$0.00
2020-02315	33-24-29-3817-00-010	Stephen King	HUNTERS CREEK GOLF COURSE INC,	\$2,606,295.00	\$2,606,295.00	\$0.00
2020-02316	32-24-27-0610-99-999	Stephen King	NOBLE RESORTS CORP,	\$13,072,130.00	\$13,072,130.00	\$0.00
2020-02317	32-24-27-5560-99-999	Stephen King	NOBLE RESORTS CORP,	\$15,114,000.00	\$15,114,000.00	\$0.00
2020-02318	28-23-29-6353-01-000	Stephen King	SUNTRUST SERVICE CORP,	\$33,612,940.00	\$33,612,940.00	\$0.00
2020-02319	23-24-28-7417-00-140	Stephen King	DOMUS GROUP HOTELS I LLC,	\$11,876,953.00	\$11,876,953.00	\$0.00
2020-02321	21-24-28-3125-00-130	Stephen King	GRAND CYPRESS ORLANDO LLC,	\$453,763.00	\$453,763.00	\$0.00
2020-02322	21-24-28-3125-00-060	Stephen King	GRAND CYPRESS ORLANDO LLC,	\$2,152,755.00	\$2,152,755.00	\$0.00
2020-02323	21-24-28-3125-00-040	Stephen King	XHR ORLANDO CYPRESS LLC,	\$1,624,612.00	\$1,624,612.00	\$0.00
2020-02324	21-24-28-3125-00-030	Stephen King	GRAND CYPRESS ORLANDO LLC,	\$1,152,194.00	\$1,152,194.00	\$0.00
2020-02325	21-24-28-3125-00-010	Stephen King	XHR ORLANDO CYPRESS LLC,	\$162,163,428.00	\$162,163,428.00	\$0.00

2020-02326	26-22-29-5936-00-022	Stephen King	IA LODGING ORLANDO DOWNTOWN LLC,	\$58,796,866.00	\$58,796,866.00	\$0.00
2020-02329	32-24-28-0825-00-020	Stephen King	WYNDHAM BONNET CREEK HOTEL LLC,	\$60,932,086.00	\$60,932,086.00	\$0.00
2020-02330	19-23-29-2722-00-010	Stephen King	INSITE ORLANDO TWO LLC,	\$21,494,875.00	\$21,494,875.00	\$0.00
2020-02333	23-24-30-4968-01-000	Stephen King	LN DRIVE SHACK LLC,	\$14,684,034.00	\$14,684,034.00	\$0.00
2020-02336	08-23-29-8629-00-050	Stephen King	WEST PARK OWNER LLC,	\$4,065,019.00	\$3,950,000.00	(\$115,019.00)
2020-02337	05-23-29-8629-00-060	Stephen King	WEST PARK OWNER LLC,	\$3,729,875.00	\$3,729,875.00	\$0.00
2020-02341	12-24-29-0057-00-040	Stephen King	FINLAYSON LOGISTICS ASSETS LLC,	\$20,493,700.00	\$20,493,700.00	\$0.00
2020-02343	07-24-30-0026-00-322	Stephen King	MCLANE FOODSERVICE INC,	\$13,331,980.00	\$13,331,980.00	\$0.00
2020-02346	13-24-28-0530-01-000	Stephen King	BAB GRAND PINES OWNER LLC,	\$69,207,755.00	\$65,726,000.00	(\$3,481,755.00)
2020-02347	03-22-31-7270-24-000	Stephen King	ACC OP (UNIVERSITY SHOPPES ORLANDO) LLC,	\$105,302,387.00	\$105,302,387.00	\$0.00
2020-02349	25-22-29-6288-01-000	Stephen King	DOWNTOWN ORLANDO OWNER LLC,	\$10,308,500.00	\$10,308,500.00	\$0.00
2020-02351	09-24-29-3048-00-010	Stephen King	BR CARROLL ARIUM GRANDE LAKES OWNER LLC,	\$52,929,313.00	\$52,929,313.00	\$0.00
2020-02353	26-22-29-1335-00-020	Stephen King	BREIT MF 55 WEST LLC,	\$104,375,677.00	\$104,375,677.00	\$0.00
2020-02364	09-23-29-9204-02-000	Stephen King	HOLDINGS M NORTH 4702 LLC,LUMBER M NORTH LLC,GRAYLAND M NORTH LLC,	\$53,507,707.00	\$53,507,707.00	\$0.00
2020-02365	12-24-28-9249-00-012	Stephen King	LAFP ORLANDO INC,	\$3,871,955.00	\$3,871,955.00	\$0.00
2020-02366	12-24-28-9249-00-011	Stephen King	LAFP ORLANDO INC,	\$60,660,629.00	\$60,660,629.00	\$0.00
2020-02367	25-21-29-5475-07-000	Stephen King	TRELAGO WAY INVESTORS JV LLC,	\$96,595,423.00	\$96,595,423.00	\$0.00
2020-02368	23-24-28-2900-01-000	Stephen King	NR FLORIDAYS PROPERTY OWNER LLC,	\$70,635,398.00	\$70,635,398.00	\$0.00
2020-02369	29-22-28-6652-01-000	Stephen King	MAGUIRE PARK STREET OWNER LLC,	\$47,371,946.00	\$47,371,946.00	\$0.00
2020-02371	31-22-29-1827-00-010	Stephen King	SPT DOLPHIN METRO PLACE I LLC,	\$7,893,241.00	\$7,893,241.00	\$0.00
2020-02372	34-21-29-0000-00-062	Stephen King	BVT-BAINBRIDGE FENNEL STREET OWNER LLP,	\$408,011.00	\$408,011.00	\$0.00
2020-02373	34-21-29-0000-00-001	Stephen King	BVT-BAINBRIDGE FENNEL STREET OWNER LLP,	\$27,721,133.00	\$27,721,133.00	\$0.00
2020-02374	31-22-29-4203-00-050	Stephen King	WE CITY WEST OWNER LLC,	\$38,502,118.00	\$38,502,118.00	\$0.00

2020-02377	18-23-29-9365-01-000	Stephen King	PLACE ON MILLENIA SPE LLC,	\$57,687,800.00	\$57,687,800.00	\$0.00
2020-02378	29-22-31-2368-01-000	Stephen King	EASTMAR COMMONS SPE LLC,	\$55,437,459.00	\$55,437,459.00	\$0.00
2020-02379	06-24-30-0006-01-000	Stephen King	9812 OCEANUS DRIVE FLORIDA BECKNELL INVESTORS LLC,	\$39,130,841.00	\$36,950,000.00	(\$2,180,841.00)
2020-02380	20-23-27-2713-03-000	Stephen King	HAMLIN RETAIL PARTNERS EAST LLC,	\$18,240,853.00	\$18,240,853.00	\$0.00
2020-02381	20-23-27-2713-02-000	Stephen King	HAMLIN RETAIL PARTNERS EAST LLC,	\$783,786.00	\$783,786.00	\$0.00
2020-02382	20-23-27-2717-01-000	Stephen King	HAMLIN RETAIL PARTNERS LLC,	\$6,412,000.00	\$6,412,000.00	\$0.00
2020-02383	36-23-27-5452-04-000	Stephen King	LAKESIDE II PARTNERS LLC,	\$3,663,350.00	\$3,663,350.00	\$0.00
2020-02384	36-23-27-5452-01-003	Stephen King	LAKESIDE II PARTNERS LLC,	\$1,671,435.00	\$1,671,435.00	\$0.00
2020-02385	10-22-31-1240-09-012	Stephen King	CIO TECH PARKWAY HOLDINGS L P,	\$2,395,794.00	\$2,300,000.00	(\$95,794.00)
2020-02386	21-22-29-7273-01-000	Stephen King	PRINCETON OAKS INDUSTRIAL INVESTORS LLC,	\$42,849,262.00	\$41,549,262.00	(\$1,300,000.00)
2020-02388	25-21-29-6516-02-160	Stephen King	MAITLAND CITY CENTER LLC,	\$60,513,042.00	\$60,513,042.00	\$0.00
2020-02389	23-24-28-7417-00-150	Stephen King	REGENCY HI HOSPITALITY LLC,	\$13,712,082.00	\$13,712,082.00	\$0.00
2020-02390	32-23-29-8221-02-002	Stephen King	CVHRM ORLANDO LLC,	\$10,243,242.00	\$10,243,242.00	\$0.00
2020-02391	21-23-27-2719-01-004	Stephen King	HAMLIN RETAIL PARTNERS EAST NEC LLC,	\$1,274,000.00	\$1,274,000.00	\$0.00
2020-02392	21-23-27-2719-01-003	Stephen King	HAMLIN RETAIL PARTNERS EAST NEC LLC,	\$651,000.00	\$651,000.00	\$0.00
2020-02393	26-22-29-8721-18-000	Stephen King	DK ORLANDO AC LLC,	\$4,500,000.00	\$4,500,000.00	\$0.00
2020-02411	01-24-27-0000-00-003	LEE YOUNG	ARDC-OCALA 201 LLC,	\$302,166.00	\$302,166.00	\$0.00
2020-02412	01-24-27-0000-00-005	LEE YOUNG	ARDC-OCALA 201 LLC,	\$288,321.00	\$288,321.00	\$0.00
2020-02413	01-24-27-0000-00-020	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$187,658.00	\$187,658.00	\$0.00
2020-02414	02-24-27-0000-00-016	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$895,256.00	\$895,256.00	\$0.00
2020-02415	02-24-27-0000-00-020	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$68,120,658.00	\$68,120,658.00	\$0.00
2020-02416	02-24-27-0000-00-025	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$232,365.00	\$232,365.00	\$0.00
2020-02417	02-24-27-0000-00-026	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$219,562.00	\$219,562.00	\$0.00
2020-02418	03-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$245,544.00	\$245,544.00	\$0.00

2020-02419	08-24-27-0000-10-000	LEE YOUNG	REEDY CREEK IMP DIST,	\$902,754.00	\$902,754.00	\$0.00
2020-02420	09-24-27-0000-00-007	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,236,286.00	\$1,236,286.00	\$0.00
2020-02421	11-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$506,826,363.00	\$506,826,363.00	\$0.00
2020-02422	11-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$243,797,472.00	\$243,797,472.00	\$0.00
2020-02423	11-24-27-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$16,919,373.00	\$16,919,373.00	\$0.00
2020-02424	11-24-27-0000-00-004	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$40,261,469.00	\$40,261,469.00	\$0.00
2020-02425	11-24-27-0000-00-005	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,788,191.00	\$3,788,191.00	\$0.00
2020-02426	11-24-27-0000-00-006	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$150,705,546.00	\$150,705,546.00	\$0.00
2020-02427	11-24-27-0000-00-007	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$126,847,510.00	\$126,847,510.00	\$0.00
2020-02428	12-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$81,300,676.00	\$81,300,676.00	\$0.00
2020-02429	12-24-27-0000-00-005	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$86,095,609.00	\$86,095,609.00	\$0.00
2020-02430	12-24-27-0000-00-009	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$152,526.00	\$152,526.00	\$0.00
2020-02431	13-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$6,555,006.00	\$6,555,006.00	\$0.00
2020-02432	13-24-27-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$10,574,367.00	\$10,574,367.00	\$0.00
2020-02433	14-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$43,255,868.00	\$43,255,868.00	\$0.00
2020-02434	14-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$22,651,720.00	\$22,651,720.00	\$0.00
2020-02435	14-24-27-0000-00-005	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$20,306,472.00	\$20,306,472.00	\$0.00
2020-02436	19-24-27-0000-00-007	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,719,373.00	\$1,719,373.00	\$0.00
2020-02437	19-24-27-0000-00-010	LEE YOUNG	ARDC-OCALA 201 LLC,	\$123,211.00	\$123,211.00	\$0.00
2020-02438	19-24-27-0000-00-020	LEE YOUNG	REEDY CREEK IMP DIST,	\$0.00	\$0.00	\$0.00
2020-02439	20-24-27-0000-00-006	LEE YOUNG	REEDY CREEK IMP DIST,	\$0.00	\$0.00	\$0.00
2020-02440	20-24-27-0000-00-007	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$467,448.00	\$467,448.00	\$0.00
2020-02441	20-24-27-0000-00-010	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,520,845.00	\$1,520,845.00	\$0.00
2020-02442	20-24-27-0000-00-011	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,416,609.00	\$1,416,609.00	\$0.00
2020-02443	21-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$33,479.00	\$33,479.00	\$0.00

2020-02444	21-24-27-0000-00-003	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$7,017.00	\$7,017.00	\$0.00
2020-02445	21-24-27-0000-00-006	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$468,685.00	\$468,685.00	\$0.00
2020-02446	21-24-27-0000-00-011	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$426,730.00	\$426,730.00	\$0.00
2020-02447	21-24-27-0000-00-014	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$272.00	\$272.00	\$0.00
2020-02448	21-24-27-0000-00-019	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$25,384.00	\$25,384.00	\$0.00
2020-02449	21-24-27-0000-00-027	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$8,030,585.00	\$8,030,585.00	\$0.00
2020-02450	21-24-27-0000-00-042	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$1,313,017.00	\$1,313,017.00	\$0.00
2020-02451	21-24-27-0000-00-062	LEE YOUNG	FLAMINGO CROSSINGS LLC,	\$4,152,288.00	\$4,152,288.00	\$0.00
2020-02452	22-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$2,400.00	\$2,400.00	\$0.00
2020-02453	22-24-27-0000-00-009	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$973,350.00	\$973,350.00	\$0.00
2020-02454	22-24-27-0000-00-012	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$4,243,929.00	\$4,243,929.00	\$0.00
2020-02455	22-24-27-0000-00-013	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,171,185.00	\$1,171,185.00	\$0.00
2020-02456	23-24-27-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$132,976.00	\$132,976.00	\$0.00
2020-02457	23-24-27-0000-00-004	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$48,678.00	\$48,678.00	\$0.00
2020-02458	23-24-27-0000-00-006	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$37,938.00	\$37,938.00	\$0.00
2020-02459	24-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,467,916.00	\$1,467,916.00	\$0.00
2020-02460	24-24-27-0000-00-007	LEE YOUNG	BRITO MAX LIFE ESTATE,REM: WALT DISNEY PARKS AND RESORTS US INC,	\$1,825.00	\$1,825.00	\$0.00
2020-02461	25-24-27-0000-00-020	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$321,103,187.00	\$321,103,187.00	\$0.00
2020-02462	25-24-27-0000-00-021	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$5,314,183.00	\$5,314,183.00	\$0.00
2020-02463	26-24-27-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,787,268.00	\$3,787,268.00	\$0.00
2020-02464	26-24-27-0000-00-011	LEE YOUNG	REEDY CREEK IMP DIST,	\$221,084.00	\$221,084.00	\$0.00
2020-02465	26-24-27-0000-00-012	LEE YOUNG	REEDY CREEK IMP DIST,	\$6,584.00	\$6,584.00	\$0.00
2020-02466	27-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,498,842.00	\$1,498,842.00	\$0.00

2020-02467	27-24-27-0000-00-011	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$24,319.00	\$24,319.00	\$0.00
2020-02468	34-24-27-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$8,997,401.00	\$8,997,401.00	\$0.00
2020-02469	34-24-27-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$437,489,014.00	\$437,489,014.00	\$0.00
2020-02470	34-24-27-0000-00-008	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$197,006,646.00	\$197,006,646.00	\$0.00
2020-02471	34-24-27-1000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$100.00	\$100.00	\$0.00
2020-02473	34-24-27-1000-01-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$2,479,320.00	\$2,479,320.00	\$0.00
2020-02474	35-24-27-0000-00-008	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$63,883,802.00	\$63,883,802.00	\$0.00
2020-02475	35-24-27-0000-00-016	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$2,073,960.00	\$2,073,960.00	\$0.00
2020-02476	35-24-27-0000-00-017	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,007,759.00	\$1,007,759.00	\$0.00
2020-02477	35-24-27-0000-00-018	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$2,845,318.00	\$2,845,318.00	\$0.00
2020-02478	35-24-27-0000-00-019	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,298,857.00	\$1,298,857.00	\$0.00
2020-02479	36-24-27-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$540,474,766.00	\$540,474,766.00	\$0.00
2020-02480	36-24-27-0000-00-009	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,780.00	\$3,780.00	\$0.00
2020-02481	36-24-27-0000-00-017	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$72,828.00	\$72,828.00	\$0.00
2020-02482	06-24-28-0000-00-005	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$474,164.00	\$474,164.00	\$0.00
2020-02483	15-24-28-6211-73-060	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$119,000.00	\$119,000.00	\$0.00
2020-02484	15-24-28-6211-84-210	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$57,576.00	\$57,576.00	\$0.00
2020-02485	17-24-28-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$45,482,487.00	\$45,482,487.00	\$0.00
2020-02486	17-24-28-0000-00-010	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$771,172.00	\$771,172.00	\$0.00
2020-02487	17-24-28-0000-00-016	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$5,149,939.00	\$5,149,939.00	\$0.00
2020-02488	17-24-28-0000-00-017	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$10,062.00	\$10,062.00	\$0.00
2020-02489	18-24-28-3102-14-000	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,562,004.00	\$3,562,004.00	\$0.00
2020-02490	19-24-28-0000-00-010	LEE YOUNG	ADAMS JANE LIFE ESTATE,REM: WALT DISNEY PARKS AND RESORTS U S INC,	\$548,321.00	\$548,321.00	\$0.00

2020-02491	20-24-28-0000-00-008	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$446,989,294.00	\$446,989,294.00	\$0.00
2020-02492	21-24-28-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$20,901.00	\$20,901.00	\$0.00
2020-02493	21-24-28-0000-00-030	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,114,447.00	\$3,114,447.00	\$0.00
2020-02494	21-24-28-0000-00-031	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,359,426.00	\$1,359,426.00	\$0.00
2020-02495	21-24-28-0000-00-033	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$252,426.00	\$252,426.00	\$0.00
2020-02496	21-24-28-0000-00-036	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$558,592.00	\$558,592.00	\$0.00
2020-02497	22-24-28-0000-00-004	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,000,766.00	\$1,000,766.00	\$0.00
2020-02498	22-24-28-0000-00-015	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$2,410,476.00	\$2,410,476.00	\$0.00
2020-02499	22-24-28-0000-00-040	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$264.00	\$264.00	\$0.00
2020-02500	22-24-28-0000-00-042	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,260,574.00	\$1,260,574.00	\$0.00
2020-02501	22-24-28-5108-00-090	LEE YOUNG	CELEBRATION CO,	\$4,450,913.00	\$4,450,913.00	\$0.00
2020-02502	23-24-28-5110-00-020	LEE YOUNG	CELEBRATION CO,	\$1,157,283.00	\$1,157,283.00	\$0.00
2020-02503	27-24-28-0000-00-041	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$179,590.00	\$179,590.00	\$0.00
2020-02504	27-24-28-0000-00-052	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$349,146.00	\$349,146.00	\$0.00
2020-02505	28-24-28-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$14,253,886.00	\$14,253,886.00	\$0.00
2020-02506	28-24-28-0000-00-010	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$9,541,193.00	\$9,541,193.00	\$0.00
2020-02507	28-24-28-0000-00-019	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$67,060,278.00	\$67,060,278.00	\$0.00
2020-02508	28-24-28-0000-00-020	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$259,041,649.00	\$259,041,649.00	\$0.00
2020-02509	28-24-28-0000-00-025	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$266,770.00	\$266,770.00	\$0.00
2020-02510	28-24-28-0000-00-033	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$266,816.00	\$266,816.00	\$0.00
2020-02511	28-24-28-0000-00-035	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$13,241,708.00	\$13,241,708.00	\$0.00
2020-02512	28-24-28-0000-00-042	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$118,020.00	\$118,020.00	\$0.00
2020-02513	28-24-28-0000-00-043	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$143,870.00	\$143,870.00	\$0.00
2020-02514	28-24-28-0000-00-044	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$210,978.00	\$210,978.00	\$0.00
2020-02515	28-24-28-0000-00-045	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$160,403.00	\$160,403.00	\$0.00

2020-02516	28-24-28-0000-00-046	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$279,294.00	\$279,294.00	\$0.00
2020-02517	28-24-28-0000-00-047	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$196,946.00	\$196,946.00	\$0.00
2020-02518	28-24-28-0000-00-048	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$266,876.00	\$266,876.00	\$0.00
2020-02519	28-24-28-0000-00-049	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$352,785.00	\$352,785.00	\$0.00
2020-02520	28-24-28-0000-00-050	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$357,344.00	\$357,344.00	\$0.00
2020-02521	28-24-28-0000-00-051	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$11,761,234.00	\$11,761,234.00	\$0.00
2020-02522	28-24-28-0000-00-054	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$1,410,617.00	\$1,410,617.00	\$0.00
2020-02523	28-24-28-0000-00-055	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$257,552.00	\$257,552.00	\$0.00
2020-02524	28-24-28-0000-00-077	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$7,031,314.00	\$7,031,314.00	\$0.00
2020-02525	29-24-28-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$6,650,351.00	\$6,650,351.00	\$0.00
2020-02526	29-24-28-0000-00-022	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$49,485,706.00	\$49,485,706.00	\$0.00
2020-02527	30-24-28-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$552,751,172.00	\$552,751,172.00	\$0.00
2020-02528	30-24-28-0000-00-002	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$211,538,810.00	\$211,538,810.00	\$0.00
2020-02529	30-24-28-0000-00-009	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$284,588,134.00	\$284,588,134.00	\$0.00
2020-02530	30-24-28-0000-00-013	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$79,111,418.00	\$79,111,418.00	\$0.00
2020-02531	30-24-28-0000-00-018	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,285,944.00	\$3,285,944.00	\$0.00
2020-02532	30-24-28-0000-00-022	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$4,719,635.00	\$4,719,635.00	\$0.00
2020-02533	30-24-28-0000-00-023	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$4,616,569.00	\$4,616,569.00	\$0.00
2020-02534	30-24-28-0000-00-024	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$372,028.00	\$372,028.00	\$0.00
2020-02535	30-24-28-0000-00-026	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$3,851,971.00	\$3,851,971.00	\$0.00
2020-02536	31-24-28-0000-00-001	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$260,998,086.00	\$260,998,086.00	\$0.00
2020-02537	31-24-28-0000-00-003	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$42,672,364.00	\$42,672,364.00	\$0.00
2020-02538	31-24-28-0000-00-005	LEE YOUNG	WALT DISNEY PARKS AND RESORTS U S INC,	\$273,350,905.00	\$273,350,905.00	\$0.00
2020-02540	10-22-30-0000-00-082	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-10 INDUSTRIAL OWNER LLC,	\$3,007,897.00	\$3,007,897.00	\$0.00

2020-02541	15-22-30-3932-00-040	PROPERTY TAX ALLIANCE GROUP	CENTRAL CANAL CO LLC,	\$1,018,142.00	\$1,018,142.00	\$0.00
2020-02542	09-22-29-0000-00-090	PROPERTY TAX ALLIANCE GROUP	DJD REAL ESTATE HOLDINGS LLC,	\$1,966,543.00	\$1,966,543.00	\$0.00
2020-02543	10-22-31-0000-00-021	PROPERTY TAX ALLIANCE GROUP	SHURGARD-UNIVERSITY PARTNERSHIP LLP,	\$4,926,848.00	\$4,926,848.00	\$0.00
2020-02544	15-22-31-5560-05-030	PROPERTY TAX ALLIANCE GROUP	SELF-STOR ALAFAYA PARTNERS LTD,	\$4,167,005.00	\$4,167,005.00	\$0.00
2020-02545	25-23-28-2795-00-040	PROPERTY TAX ALLIANCE GROUP	PS FLORIDA ONE LAKEHURST INC,	\$8,189,806.00	\$8,189,806.00	\$0.00
2020-02546	26-22-30-0000-00-062	PROPERTY TAX ALLIANCE GROUP	PUBLIC STORAGE,	\$5,787,100.00	\$5,787,100.00	\$0.00
2020-02547	29-22-31-0000-00-056	PROPERTY TAX ALLIANCE GROUP	PS FLORIDA ONE INC,	\$6,717,351.00	\$6,717,351.00	\$0.00
2020-02548	34-23-29-7268-08-020	PROPERTY TAX ALLIANCE GROUP	ICON CROSSROADS OWNER POOL 5 GA/FL LLC,	\$10,443,115.00	\$10,443,115.00	\$0.00
2020-02549	28-23-29-6368-01-001	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$5,495,846.00	\$5,495,846.00	\$0.00
2020-02550	08-23-29-8628-00-880	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORLANDO 33RD STREET LLC,	\$4,472,923.00	\$4,472,923.00	\$0.00
2020-02551	28-23-29-6380-01-000	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORL/JAX PORTFOLIO LLC,	\$7,364,620.00	\$7,364,620.00	\$0.00
2020-02552	36-23-31-3849-00-012	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL PROPCO 2015-B LLC,	\$16,065,609.00	\$16,065,609.00	\$0.00
2020-02553	25-24-29-1683-01-000	PROPERTY TAX ALLIANCE GROUP	ICON DP WH ORLANDO OWNER POOL 5 GA/FL LLC,	\$42,864,363.00	\$41,273,000.00	(\$1,591,363.00)
2020-02554	25-24-29-1683-01-001	PROPERTY TAX ALLIANCE GROUP	ICON DP WH ORLANDO OWNER POOL 5 GA/FL LLC,	\$1,685,836.00	\$1,685,836.00	\$0.00
2020-02555	29-23-29-1840-22-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-2 INDUSTRIAL OWNER LLC,	\$14,446,122.00	\$14,446,122.00	\$0.00
2020-02556	29-23-29-1840-19-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-2 INDUSTRIAL OWNER LLC,	\$10,697,281.00	\$10,697,281.00	\$0.00
2020-02558	12-24-29-0018-00-105	PROPERTY TAX ALLIANCE GROUP	BREIT INDUSTRIAL HS PROPERTY OWNER LLC,	\$6,083,054.00	\$6,083,054.00	\$0.00
2020-02559	12-24-29-0018-00-104	PROPERTY TAX ALLIANCE GROUP	BREIT INDUSTRIAL HS PROPERTY OWNER LLC,	\$4,819,396.00	\$4,819,396.00	\$0.00
2020-02560	12-24-29-0055-00-280	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORL/JAX PORTFOLIO LLC,	\$5,722,860.00	\$5,722,860.00	\$0.00
2020-02561	29-23-29-1839-01-001	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$3,752,166.00	\$3,752,166.00	\$0.00
2020-02562	26-23-30-5085-02-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-5 INDUSTRIAL OWNER LLC,	\$21,100,762.00	\$21,100,762.00	\$0.00

2020-02563	16-22-29-7259-01-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-9 INDUSTRIAL OWNER LLC,	\$11,919,522.00	\$11,919,522.00	\$0.00
2020-02564	35-23-29-1845-00-020	PROPERTY TAX ALLIANCE GROUP	COLFIN 2017-2 INDUSTRIAL OWNER LLC,	\$9,230,205.00	\$9,230,205.00	\$0.00
2020-02565	29-23-29-1840-13-000	PROPERTY TAX ALLIANCE GROUP	CI ORL I-PRU LLC,	\$7,610,328.00	\$7,610,328.00	\$0.00
2020-02566	12-24-29-0039-01-000	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORL/JAX PORTFOLIO LLC,	\$12,390,153.00	\$12,390,153.00	\$0.00
2020-02567	12-24-29-0055-00-290	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORL/JAX PORTFOLIO LLC,	\$6,331,152.00	\$6,331,152.00	\$0.00
2020-02568	34-23-29-7268-01-090	PROPERTY TAX ALLIANCE GROUP	ICON CROSSROADS OWNER POOL 5 GA/FL LLC,	\$14,764,908.00	\$14,764,908.00	\$0.00
2020-02569	28-23-29-6345-05-010	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$5,089,715.00	\$5,089,715.00	\$0.00
2020-02570	33-23-29-6366-02-021	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$6,943,696.00	\$6,943,696.00	\$0.00
2020-02571	31-23-32-3333-03-000	PROPERTY TAX ALLIANCE GROUP	GPT TRANSPORT OWNER II LLC,	\$7,105,612.00	\$7,105,612.00	\$0.00
2020-02572	08-22-29-1459-00-020	PROPERTY TAX ALLIANCE GROUP	GPT MERCY DRIVE OWNER LLC,	\$9,107,119.00	\$9,107,119.00	\$0.00
2020-02573	26-23-30-5085-03-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-5 INDUSTRIAL OWNER LLC,	\$9,166,375.00	\$9,166,375.00	\$0.00
2020-02574	26-23-30-5085-04-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-5 INDUSTRIAL OWNER LLC,	\$12,994,942.00	\$12,994,942.00	\$0.00
2020-02575	28-23-29-6336-01-000	PROPERTY TAX ALLIANCE GROUP	CI ORL III-PRU LLC,	\$9,486,332.00	\$9,486,332.00	\$0.00
2020-02576	12-24-29-0046-01-210	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORL/JAX PORTFOLIO LLC,	\$8,596,948.00	\$8,596,948.00	\$0.00
2020-02577	28-23-29-6376-00-010	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$5,554,944.00	\$5,554,944.00	\$0.00
2020-02578	28-23-29-6376-00-020	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$4,874,824.00	\$4,874,824.00	\$0.00
2020-02579	28-23-29-6386-01-000	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$10,678,942.00	\$10,678,942.00	\$0.00
2020-02580	28-23-29-6386-02-000	PROPERTY TAX ALLIANCE GROUP	ICON DP FL OWNER POOL 5 GA/FL LLC,	\$15,657,817.00	\$15,657,817.00	\$0.00
2020-02582	16-22-29-8057-02-090	PROPERTY TAX ALLIANCE GROUP	COLFIN 2016-10 INDUSTRIAL OWNER LLC,	\$5,759,991.00	\$5,759,991.00	\$0.00
2020-02583	04-24-29-6385-01-000	PROPERTY TAX ALLIANCE GROUP	COLFIN 2017-2 INDUSTRIAL OWNER LLC,	\$20,850,277.00	\$20,850,277.00	\$0.00

2020-02584	35-23-29-1845-00-030	PROPERTY TAX ALLIANCE GROUP	COLFIN 2017-2 INDUSTRIAL OWNER LLC,	\$11,156,712.00	\$11,156,712.00	\$0.00
2020-02585	08-23-29-8628-00-890	PROPERTY TAX ALLIANCE GROUP	BREIT SE INDUSTRIAL ORLANDO 33RD STREET LLC,	\$3,818,350.00	\$3,818,350.00	\$0.00
2020-02586	01-22-29-3604-01-000	PROPERTY TAX ALLIANCE GROUP	WINTER PARK TOWN CENTER DEVELOPMENT LLC,	\$48,903,704.00	\$46,600,000.00	(\$2,303,704.00)
2020-02587	15-23-29-0146-00-071	PROPERTY TAX ALLIANCE GROUP	PAC-1980 LAKE FOUNTAIN LP,	\$24,199,351.00	\$24,199,351.00	\$0.00
2020-02588	11-22-30-0000-00-131	PROPERTY TAX ALLIANCE GROUP	ORLANDO I ASSOCIATES LP,	\$21,952,916.00	\$21,952,916.00	\$0.00
2020-02589	18-22-31-0000-00-023	PROPERTY TAX ALLIANCE GROUP	PRCP-ORLANDO UCF AVONDALE LLC,PRCP-ORLANDO UCF LLC,	\$56,849,002.00	\$56,849,002.00	\$0.00
2020-02590	15-23-29-0146-00-040	PROPERTY TAX ALLIANCE GROUP	S2 GRANDVIEW LLC,	\$11,434,896.00	\$11,434,896.00	\$0.00
2020-02591	15-23-29-0146-00-060	PROPERTY TAX ALLIANCE GROUP	S2 GRANDVIEW LLC,	\$38,282,042.00	\$38,282,042.00	\$0.00
2020-02593	21-22-31-0000-00-025	PROPERTY TAX ALLIANCE GROUP	HIGHPOINT CLUB LL LLC,	\$46,719,882.00	\$46,719,882.00	\$0.00
2020-02594	08-23-31-3747-01-000	PROPERTY TAX ALLIANCE GROUP	FALCON PINES FEE OWNER LLC,	\$47,981,656.00	\$47,981,656.00	\$0.00
2020-02596	36-23-28-7165-00-017	PROPERTY TAX ALLIANCE GROUP	POINTE ORLANDO DEVELOPMENT CO,	\$68,426,919.00	\$68,426,919.00	\$0.00
2020-02598	12-21-28-0000-00-003	PROPERTY TAX ALLIANCE GROUP	G AND I VIII PIEDMONT PLAZA LLC,	\$13,582,130.00	\$13,582,130.00	\$0.00
2020-02599	12-21-28-0000-00-024	PROPERTY TAX ALLIANCE GROUP	G AND I VIII PIEDMONT PLAZA LLC,	\$379,438.00	\$379,438.00	\$0.00
2020-02600	12-21-28-0000-00-025	PROPERTY TAX ALLIANCE GROUP	GI VIII PIEDMONT PLAZA LLC,	\$5,222,909.00	\$5,222,909.00	\$0.00
2020-02601	08-22-29-5719-00-010	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$3,877,393.00	\$3,877,393.00	\$0.00
2020-02602	08-22-29-1458-00-040	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$3,427,380.00	\$3,427,380.00	\$0.00
2020-02603	08-22-29-1458-00-010	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$8,830,256.00	\$8,830,256.00	\$0.00
2020-02604	08-22-29-1259-00-020	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$3,401,370.00	\$3,401,370.00	\$0.00
2020-02605	08-22-29-5719-00-050	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$1,229,822.00	\$1,229,822.00	\$0.00
2020-02606	08-22-29-5719-00-030	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$1,769,908.00	\$1,769,908.00	\$0.00
2020-02607	08-22-29-1234-00-020	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$2,545,595.00	\$2,545,595.00	\$0.00
2020-02608	08-22-29-1234-00-011	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$5,967,205.00	\$5,967,205.00	\$0.00
2020-02609	08-22-29-5719-00-040	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$1,158,280.00	\$1,158,280.00	\$0.00
2020-02610	08-22-29-5719-00-020	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$4,631,755.00	\$4,631,755.00	\$0.00

2020-02611	08-22-29-1235-00-010	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$5,262,441.00	\$5,262,441.00	\$0.00
2020-02612	08-22-29-1234-00-012	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$5,316,132.00	\$5,316,132.00	\$0.00
2020-02613	08-22-29-5719-00-060	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$1,482,945.00	\$1,482,945.00	\$0.00
2020-02614	08-22-29-1234-00-010	PROPERTY TAX ALLIANCE GROUP	RREEF AMERICA REIT II CORP VVV,	\$4,307,245.00	\$4,307,245.00	\$0.00
2020-02615	05-23-29-7317-00-010	PROPERTY TAX ALLIANCE GROUP	WASHINGTON SHORES COMMONS LLC,	\$2,559,425.00	\$2,559,425.00	\$0.00
2020-02617	28-23-29-6360-03-026	PROPERTY TAX ALLIANCE GROUP	WFI HOLDINGS I LLC,	\$2,332,589.00	\$2,332,589.00	\$0.00
2020-02618	17-23-29-5661-00-031	PROPERTY TAX ALLIANCE GROUP	CAMERON GROUP ASSOCIATES LLP,	\$3,292,919.00	\$3,292,919.00	\$0.00
2020-02619	11-22-31-1243-21-010	PROPERTY TAX ALLIANCE GROUP	JY PRESIDENTS 3 LLC,	\$6,784,017.00	\$6,784,017.00	\$0.00
2020-02620	22-24-28-8915-00-043	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$1,600,386.00	\$1,600,386.00	\$0.00
2020-02621	22-24-28-8915-00-044	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$1,600,386.00	\$1,600,386.00	\$0.00
2020-02622	22-24-28-8915-00-045	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$3,040,733.00	\$3,040,733.00	\$0.00
2020-02623	22-24-28-8915-00-032	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$1,319,890.00	\$1,319,890.00	\$0.00
2020-02624	22-24-28-8915-00-042	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$1,600,386.00	\$1,600,386.00	\$0.00

2020-02626	22-24-28-8915-00-031	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$4,481,080.00	\$4,481,080.00	\$0.00
2020-02627	22-24-28-8915-00-033	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$2,145,871.00	\$2,145,871.00	\$0.00
2020-02628	22-24-29-8139-00-010	PROPERTY TAX ALLIANCE GROUP	CORE SOUTHCHASE OWNER LLC,	\$22,676,856.00	\$22,676,856.00	\$0.00
2020-02629	22-24-28-8915-00-030	PROPERTY TAX ALLIANCE GROUP	MIAMI CORE VISTA LLC 49.22% INT, GL ORLANDO VISTA LLC 37.90% INT, WASHINGTON GARDENS ORLANDO VISTA LLC	\$5,600,656.00	\$5,600,656.00	\$0.00
2020-02631	14-23-29-0000-00-056	PROPERTY TAX ALLIANCE GROUP	S2 JASMINE LLC,	\$26,157,897.00	\$25,750,000.00	(\$407,897.00)
2020-02632	15-23-29-0146-00-030	PROPERTY TAX ALLIANCE GROUP	S2 ANDOVER LLC,	\$21,126,127.00	\$21,126,127.00	\$0.00
2020-02633	15-23-29-0146-00-031	PROPERTY TAX ALLIANCE GROUP	S2 ANDOVER LLC,	\$21,126,127.00	\$21,126,127.00	\$0.00
2020-02634	15-23-29-0000-00-084	PROPERTY TAX ALLIANCE GROUP	S2 WATERVIEW LLC,	\$29,741,337.00	\$29,741,337.00	\$0.00
2020-02635	25-23-28-0000-00-046	PROPERTY TAX ALLIANCE GROUP	LRLD LLC,	\$1,525,439.00	\$1,525,439.00	\$0.00
2020-02636	03-22-29-0000-00-006	PROPERTY TAX ALLIANCE GROUP	FINKEL NATHAN,	\$720,669.00	\$720,669.00	\$0.00
2020-02637	24-22-29-8296-00-120	PROPERTY TAX ALLIANCE GROUP	ROSEN NORMAN S TR,	\$834,759.00	\$834,759.00	\$0.00
2020-02638	25-23-28-5405-01-071	PROPERTY TAX ALLIANCE GROUP	6005 INTERNATIONAL DRIVE LLC,	\$1,711,956.00	\$1,711,956.00	\$0.00
2020-02639	34-22-30-8326-00-010	PROPERTY TAX ALLIANCE GROUP	SCHMIDT PAUL,	\$617,280.00	\$617,280.00	\$0.00
2020-02640	18-23-29-2857-00-630	PROPERTY TAX ALLIANCE GROUP	FLORIDA IHOP LLC,	\$1,931,518.00	\$1,931,518.00	\$0.00
2020-02642	02-23-30-6406-00-003	PROPERTY TAX ALLIANCE GROUP	GOLDENROD LL LLC,	\$28,484,112.00	\$28,484,112.00	\$0.00
2020-02644	22-22-31-0000-00-052	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE (ALAFAYA VILLAGE) INC,	\$1,198,789.00	\$1,198,789.00	\$0.00
2020-02645	13-23-28-4150-01-000	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE (FLORIDA PORTFOLIO) INC,	\$11,312,381.00	\$11,312,381.00	\$0.00
2020-02646	13-23-28-4150-02-000	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE (FLORIDA PORTFOLIO) INC,	\$3,717,293.00	\$3,717,293.00	\$0.00
2020-02647	16-23-28-0000-00-014	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE JV SUB GROVE LLC,	\$9,390,535.00	\$9,390,535.00	\$0.00
2020-02648	16-23-28-3160-05-000	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE JV SUB GROVE LLC,	\$997,157.00	\$997,157.00	\$0.00
2020-02651	16-23-28-3160-08-000	PROPERTY TAX ALLIANCE GROUP	EQUITY ONE JV SUB GROVE LLC,	\$5,387,489.00	\$5,387,489.00	\$0.00
2020-02654	11-22-30-0000-00-150	PROPERTY TAX ALLIANCE GROUP	IRT PARTNERS LP,	\$897,245.00	\$897,245.00	\$0.00
2020-02655	35-23-28-7177-00-030	PROPERTY TAX ALLIANCE GROUP	COLUMBIA II PLAZA VENEZIA LLC,	\$28,907,245.00	\$28,907,245.00	\$0.00
2020-02656	35-23-28-7177-00-040	PROPERTY TAX ALLIANCE GROUP	COLUMBIA II PLAZA VENEZIA LLC,	\$7,514,622.00	\$7,514,622.00	\$0.00

2020-02657	35-23-28-7177-00-010	PROPERTY TAX ALLIANCE GROUP	COLUMBIA II PLAZA VENEZIA LLC,	\$4,030,451.00	\$4,030,451.00	\$0.00
2020-02658	35-23-28-7177-00-020	PROPERTY TAX ALLIANCE GROUP	COLUMBIA II PLAZA VENEZIA LLC,	\$2,369,884.00	\$2,369,884.00	\$0.00
2020-02659	35-23-28-7177-00-050	PROPERTY TAX ALLIANCE GROUP	COLUMBIA II PLAZA VENEZIA LLC,	\$22,676,575.00	\$22,676,575.00	\$0.00
2020-02693	18-23-29-9367-01-002	RUSSELL PAINE	LMC MILLENIA HOLDINGS II LLC,	\$49,633,235.00	\$49,633,235.00	\$0.00
2020-02699	26-23-30-3120-01-000	RUSSELL PAINE	MERRYVALE FL PARTNERS LLC,	\$12,759,095.00	\$12,759,095.00	\$0.00
2020-02700	26-23-30-3120-02-000	RUSSELL PAINE	MERRYVALE FL PARTNERS LLC,	\$42,530,317.00	\$42,530,317.00	\$0.00
2020-02701	26-23-30-3120-03-000	RUSSELL PAINE	MERRYVALE FL PARTNERS LLC,	\$5,468,184.00	\$5,468,184.00	\$0.00
2020-02702	33-24-28-9295-12-011	RUSSELL PAINE	DD OWG LLC,	\$82,955,449.00	\$82,955,449.00	\$0.00
2020-02751	25-22-29-6643-01-000	RUSSELL PAINE	NORTHLAND PARAMOUNT LLC,	\$84,385,384.00	\$84,385,384.00	\$0.00
2020-02783	06-24-31-4110-01-000	BRIAN DEPOTTER	CAMDEN LAVINA LLC,	\$69,554,058.00	\$69,554,058.00	\$0.00
2020-02785	26-22-29-1135-02-000	BRIAN DEPOTTER	ORANGE COURT LLC,	\$42,914,004.00	\$42,914,004.00	\$0.00
2020-02789	25-22-29-0057-01-000	BRIAN DEPOTTER	CAMDEN USA INC,	\$10,800,000.00	\$10,800,000.00	\$0.00
2020-02793	01-22-29-0000-00-084	BRIAN DEPOTTER	WINTER PARK PRESCOTT LLC,	\$7,440,568.00	\$7,440,568.00	\$0.00
2020-02794	01-22-29-0000-00-083	BRIAN DEPOTTER	WINTER PARK PRESCOTT LLC,	\$1,313,044.00	\$1,313,044.00	\$0.00
2020-02798	16-22-30-0532-17-700	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$3,294,418.00	\$3,294,418.00	\$0.00
2020-02799	16-22-30-0532-17-710	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$9,883,255.00	\$9,883,255.00	\$0.00
2020-02800	16-22-30-0532-17-720	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$12,079,534.00	\$12,079,534.00	\$0.00
2020-02801	16-22-30-0532-17-730	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$3,294,418.00	\$3,294,418.00	\$0.00
2020-02802	16-22-30-0532-17-740	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$5,490,697.00	\$5,490,697.00	\$0.00
2020-02803	16-22-30-0532-17-750	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$26,355,347.00	\$26,355,347.00	\$0.00
2020-02804	16-22-30-0532-17-760	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$12,079,534.00	\$12,079,534.00	\$0.00
2020-02805	16-22-30-0532-17-770	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$37,336,742.00	\$37,336,742.00	\$0.00
2020-02806	16-22-30-0532-17-780	BRIAN DEPOTTER	MAIN STREET BALDWIN LLC,	\$154,102.00	\$154,102.00	\$0.00
2020-02808	24-24-28-1326-00-040	BRIAN DEPOTTER	PAC CITILAKES LLC,	\$64,303,932.00	\$64,303,932.00	\$0.00
2020-02810	04-23-30-1086-00-020	BRIAN DEPOTTER	EXCELLENCE ASSISTED LIVING FACILITY,	\$9,557,763.00	\$9,557,763.00	\$0.00
2020-02819	25-23-28-2786-00-010	BRIAN DEPOTTER	ALLAMANDA INVESTMENTS LLC,	\$5,396,862.00	\$5,396,862.00	\$0.00
2020-02820	12-24-28-6652-00-010	BRIAN DEPOTTER	AWH ORLANDO PROPERTY LLC,	\$68,434,914.00	\$68,434,914.00	\$0.00

2020-02821	27-23-30-5048-00-010	BRIAN DEPOTTER	RA COAST LLC 97% INT,EAS COAST LLC 3% INT,	\$12,356,462.00	\$12,356,462.00	\$0.00
2020-02823	27-23-30-5039-00-010	BRIAN DEPOTTER	OK AIRPORT LLC,	\$11,691,453.00	\$11,691,453.00	\$0.00
2020-02825	28-23-30-6331-00-070	BRIAN DEPOTTER	MHG ORLANDO GATEWAY HWS LP,	\$6,974,890.00	\$6,974,890.00	\$0.00
2020-02826	28-23-30-6333-01-000	BRIAN DEPOTTER	MHG ORLANDO GATEWAY HIS LP,	\$13,219,932.00	\$13,219,932.00	\$0.00
2020-02827	15-24-28-5120-00-021	BRIAN DEPOTTER	SARAI LAKE BUENA VISTA LLC,	\$13,311,835.00	\$13,311,835.00	\$0.00
2020-02832	35-23-29-1845-00-040	BRIAN DEPOTTER	DUKE REALTY LP,	\$10,679,136.00	\$10,679,136.00	\$0.00
2020-02833	35-23-29-1845-00-010	BRIAN DEPOTTER	DUKE REALTY LP,	\$7,724,191.00	\$7,724,191.00	\$0.00
2020-02835	04-24-29-2297-05-000	BRIAN DEPOTTER	DUKE REALTY LIMITED PARTNERSHIP,	\$5,815,670.00	\$5,815,670.00	\$0.00
2020-02836	04-24-29-2296-01-000	BRIAN DEPOTTER	DUKE REALTY LIMITED PARTNERSHIP,	\$4,418,057.00	\$4,418,057.00	\$0.00
2020-02837	04-24-29-2296-04-000	BRIAN DEPOTTER	DUKE REALTY LIMITED PARTNERSHIP,	\$5,219,402.00	\$5,219,402.00	\$0.00
2020-02838	04-24-29-2296-02-000	BRIAN DEPOTTER	DUKE REALTY LIMITED PARTNERSHIP,	\$6,140,819.00	\$6,140,819.00	\$0.00
2020-02841	30-23-29-2784-08-000	BRIAN DEPOTTER	DUKE REALTY LP,	\$15,835,104.00	\$12,940,430.00	(\$2,894,674.00)
2020-02842	09-21-28-0000-00-024	BRIAN DEPOTTER	ELRO PROPERTIES LLC,	\$4,632,723.00	\$4,632,723.00	\$0.00
2020-02845	09-22-29-9248-00-176	BRIAN DEPOTTER	MJD INVESTMENTS LLC,	\$659,130.00	\$659,130.00	\$0.00
2020-02849	06-21-28-7172-11-001	BRIAN DEPOTTER	COCA-COLA CO,	\$14,265,910.00	\$10,059,250.00	(\$4,206,660.00)
2020-02850	06-21-28-7172-11-461	BRIAN DEPOTTER	COCA-COLA CO,	\$5,404,679.00	\$5,404,679.00	\$0.00
2020-02851	14-22-30-0000-00-045	BRIAN DEPOTTER	REFLIN 19 LLC,	\$1,689,261.00	\$1,689,261.00	\$0.00
2020-02853	25-23-28-1491-00-010	BRIAN DEPOTTER	LAKEHURST BUILDING LLC,	\$3,265,257.00	\$3,265,257.00	\$0.00
2020-02855	22-23-29-6348-03-000	BRIAN DEPOTTER	REFLIN GALAXY LLC,	\$1,573,693.00	\$1,573,693.00	\$0.00
2020-02856	07-22-30-8776-00-170	BRIAN DEPOTTER	111 SOUTH KNOWLES PARTNERS LLC,	\$2,293,092.00	\$2,293,092.00	\$0.00
2020-02859	23-22-31-0891-13-000	BRIAN DEPOTTER	BRIDGEWATER COMMONS LLC,	\$5,412,708.00	\$5,412,708.00	\$0.00
2020-02862	08-23-29-5665-00-010	BRIAN DEPOTTER	MILLENNIA PLAZA LLC,	\$11,307,582.00	\$11,307,582.00	\$0.00
2020-02863	08-23-29-5665-00-013	BRIAN DEPOTTER	MILLENNIA PLAZA LLC,	\$12,995,686.00	\$12,995,686.00	\$0.00
2020-02865	25-23-30-9003-00-020	BRIAN DEPOTTER	NARCOOSSEE ACQUISITIONS LLC,	\$10,910,659.00	\$10,910,659.00	\$0.00
2020-02866	22-22-31-9111-01-002	BRIAN DEPOTTER	DIKEOU DENO P,	\$9,375,361.00	\$8,547,440.00	(\$827,921.00)
2020-02875	30-21-30-5200-00-050	BRIAN DEPOTTER	ETTELMAN BRANDON ZACHARY,ETTELMAN ASHLEY CLEAVER,	\$662,494.00	\$662,494.00	\$0.00
2020-02884	10-22-29-8828-14-090	HAINES GREGORY,	HAINES GREGORY,	\$435,381.00	\$435,381.00	\$0.00
2020-02892	25-23-28-4980-01-108	Alan Izenberg	FNTC AMERICA HOLDING CORP TRUSTEE LIFE ESTATE,REM: STAYSKY PROPERTIES INC,	\$69,400.00	\$69,400.00	\$0.00
2020-02893	25-23-28-4980-01-208	Alan Izenberg	ADRIANA BETAS REVOCABLE TRUST,	\$58,740.00	\$58,740.00	\$0.00

2020-02894	25-23-28-4980-01-308	Alan Izenberg	EAGLES PARTNERS INTERNATIONAL LLC,	\$58,740.00	\$58,740.00	\$0.00
2020-02895	25-23-28-4980-01-408	Alan Izenberg	TURNER MICHAEL J,TURNER LORRAINE B,	\$57,023.00	\$57,023.00	\$0.00
2020-02896	25-23-28-4980-01-508	Alan Izenberg	INFINITE INVESTMENT SOLUTIONS INC,	\$58,740.00	\$58,740.00	\$0.00
2020-02897	25-23-28-4980-01-608	Alan Izenberg	GORDON JOHN,	\$58,740.00	\$58,740.00	\$0.00
2020-02900	25-23-28-4984-02-108	Alan Izenberg	SRE ORLANDO 1 LLC,	\$58,740.00	\$58,740.00	\$0.00
2020-02901	25-23-28-4984-02-208	Alan Izenberg	ALBERTO RENATO D,ALBERTO PRISCILLA M,	\$57,514.00	\$57,514.00	\$0.00
2020-02902	25-23-28-4984-02-408	Alan Izenberg	AMROB MALIKA,	\$25,000.00	\$25,000.00	\$0.00
2020-02903	25-23-28-4984-02-508	Alan Izenberg	LOIOLA PERES RENATO,LOYALA PERES RENNER,	\$58,740.00	\$58,740.00	\$0.00
2020-02904	25-23-28-4984-02-510	Alan Izenberg	GALDAME IVAN H,	\$69,400.00	\$69,400.00	\$0.00
2020-02905	25-23-28-4984-02-608	Alan Izenberg	XU HUI KANG,	\$58,740.00	\$58,740.00	\$0.00
2020-02906	25-23-28-4984-02-708	Alan Izenberg	ENG CONSTANCE J,	\$58,740.00	\$58,740.00	\$0.00
2020-02907	25-23-28-4986-03-108	Alan Izenberg	FNTC AMERICA HOLDING CORP TRUSTEE LIFE ESTATE,REM: STAYSKY PROPERTIES INC,	\$69,400.00	\$69,400.00	\$0.00
2020-02908	25-23-28-4986-03-208	Alan Izenberg	MINUTTI LLC,	\$58,740.00	\$58,740.00	\$0.00
2020-02909	25-23-28-4986-03-308	Alan Izenberg	FNTC AMERICA HOLDING CORP TRUSTEE LIFE ESTATE,REM: STAYSKY PROPERTIES INC,	\$69,400.00	\$69,400.00	\$0.00
2020-02910	25-23-28-4986-03-408	Alan Izenberg	FNTC AMERICA HOLDING CORP TRUSTEE LIFE ESTATE,REM: STAYSKY PROPERTIES INC,	\$69,400.00	\$69,400.00	\$0.00
2020-02911	25-23-28-4986-03-508	Alan Izenberg	APONTE DELIA,	\$58,740.00	\$58,740.00	\$0.00
2020-02912	25-23-28-4986-03-608	Alan Izenberg	STAYSKY PROPERTIES INC,	\$58,740.00	\$58,740.00	\$0.00
2020-02913	35-24-28-4358-31-105	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02914	35-24-28-4358-31-106	Alan Izenberg	PANDE AWANEESH,PANDE SWETA,	\$140,546.00	\$140,546.00	\$0.00
2020-02915	35-24-28-4358-31-108	Alan Izenberg	NAKADA-LIGHTFIELD YUKAKO,	\$140,546.00	\$140,546.00	\$0.00
2020-02916	35-24-28-4358-31-109	Alan Izenberg	ACOSTA CAROLINA,	\$140,546.00	\$140,546.00	\$0.00
2020-02917	35-24-28-4358-31-110	Alan Izenberg	KANG SUNG SUK,	\$140,546.00	\$140,546.00	\$0.00
2020-02918	35-24-28-4358-31-111	Alan Izenberg	CANFIELD LEILA,	\$140,546.00	\$140,546.00	\$0.00
2020-02919	35-24-28-4358-31-112	Alan Izenberg	HEREFORD ESTATES INC,	\$163,189.00	\$163,189.00	\$0.00

2020-02920	35-24-28-4358-31-114	Alan Izenberg	KRB VACATION PROPERTIES LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02921	35-24-28-4358-31-201	Alan Izenberg	GRANDWOOD ORLANDO LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02922	35-24-28-4358-31-202	Alan Izenberg	BONANCA LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02923	35-24-28-4358-31-203	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02924	35-24-28-4358-31-204	Alan Izenberg	TELEKI ISTVAN,	\$140,546.00	\$140,546.00	\$0.00
2020-02925	35-24-28-4358-31-205	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02926	35-24-28-4358-31-206	Alan Izenberg	PLUTO 2-2005 LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02927	35-24-28-4358-31-208	Alan Izenberg	FIGUEROA JOSEPH LIFE ESTATE,FIGUEROA KATHLEEN LIFE ESTATE,REM: FIGUEROA FAMILY TRUST,	\$140,546.00	\$140,546.00	\$0.00
2020-02928	35-24-28-4358-31-209	Alan Izenberg	LENEY MICHAEL,	\$140,546.00	\$140,546.00	\$0.00
2020-02929	35-24-28-4358-31-210	Alan Izenberg	DO TONIE,	\$140,546.00	\$140,546.00	\$0.00
2020-02930	35-24-28-4358-31-211	Alan Izenberg	ALF JAKHELLN TRUST,	\$140,546.00	\$140,546.00	\$0.00
2020-02931	35-24-28-4358-31-212	Alan Izenberg	US G ESTATE CORP INC,	\$163,189.00	\$163,189.00	\$0.00
2020-02932	35-24-28-4358-31-214	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02933	35-24-28-4358-31-301	Alan Izenberg	RODRIGUEZ MARQUEZ LUIS ANTONIO,SANGUINO HERNANDEZ YUNEZZI BETZABETTE,	\$163,189.00	\$163,189.00	\$0.00
2020-02934	35-24-28-4358-31-302	Alan Izenberg	OHO FAMILY INVESTMENTS LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02935	35-24-28-4358-31-303	Alan Izenberg	BATRA KAMAL K,	\$140,546.00	\$140,546.00	\$0.00
2020-02936	35-24-28-4358-31-304	Alan Izenberg	AMADEUS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02937	35-24-28-4358-31-305	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02938	35-24-28-4358-31-306	Alan Izenberg	SATCHWELL KEVIN PATRICK,	\$140,546.00	\$140,546.00	\$0.00
2020-02939	35-24-28-4358-31-308	Alan Izenberg	SVETISLAV K VANOV REVOCABLE TRUST,	\$140,546.00	\$140,546.00	\$0.00
2020-02940	35-24-28-4358-31-309	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02941	35-24-28-4358-31-310	Alan Izenberg	GOLDFEDER STEVEN,SPRAGUE ROBERT,	\$140,546.00	\$140,546.00	\$0.00
2020-02942	35-24-28-4358-31-311	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02943	35-24-28-4358-31-312	Alan Izenberg	JOHNSON JAMES VINCENT SR,JOHNSON AMY S,	\$163,189.00	\$163,189.00	\$0.00

2020-02944	35-24-28-4358-31-314	Alan Izenberg	AUTRAC INTERNATIONAL LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02945	35-24-28-4358-31-401	Alan Izenberg	WEINBERG BRAD E,WEINBERG JULIE E,	\$163,189.00	\$163,189.00	\$0.00
2020-02946	35-24-28-4358-31-402	Alan Izenberg	BELKO INVESTMENT CORP,	\$163,189.00	\$163,189.00	\$0.00
2020-02947	35-24-28-4358-31-403	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02948	35-24-28-4358-31-404	Alan Izenberg	GODINHO SERGIO,DI SALVO VINCENZA,	\$140,546.00	\$140,546.00	\$0.00
2020-02949	35-24-28-4358-31-405	Alan Izenberg	SECURE REAL ESTATE MANAGEMENT INC,	\$140,546.00	\$140,546.00	\$0.00
2020-02950	35-24-28-4358-31-406	Alan Izenberg	INVERSIONES ISMADIMAS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02951	35-24-28-4358-31-408	Alan Izenberg	SUN MAGGIE,WU HENRY,	\$140,546.00	\$140,546.00	\$0.00
2020-02952	35-24-28-4358-31-409	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02954	35-24-28-4358-31-411	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-02955	35-24-28-4358-31-412	Alan Izenberg	GIBSON JAMES KENNETH,GIBSON KIM B,	\$163,189.00	\$163,189.00	\$0.00
2020-02956	35-24-28-4358-31-414	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02957	35-24-28-4358-31-501	Alan Izenberg	OVR HOLDINGS LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02958	35-24-28-4358-31-502	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02959	35-24-28-4358-31-503	Alan Izenberg	KONST DAVID T,	\$277,006.00	\$277,006.00	\$0.00
2020-02960	35-24-28-4358-31-504	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$277,006.00	\$277,006.00	\$0.00
2020-02961	35-24-28-4358-31-505	Alan Izenberg	MIRTH ENTERPRISES LLC,	\$277,006.00	\$277,006.00	\$0.00
2020-02962	35-24-28-4358-31-506	Alan Izenberg	SNOWMOUNTAIN ENTERPRISES LTD,	\$277,006.00	\$277,006.00	\$0.00
2020-02963	35-24-28-4358-31-508	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-02964	35-24-28-4358-31-509	Alan Izenberg	SHERGILL BALWINDER,	\$163,189.00	\$163,189.00	\$0.00
2020-02965	35-24-28-4360-05-301	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02966	35-24-28-4360-05-302	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02967	35-24-28-4360-05-303	Alan Izenberg	SUN OF SOLOMON INC,	\$204,330.00	\$204,330.00	\$0.00
2020-02968	35-24-28-4360-05-304	Alan Izenberg	AGARWAL MOHINDER P,AGARWAL KAMLESH K,	\$204,330.00	\$204,330.00	\$0.00
2020-02969	35-24-28-4360-05-305	Alan Izenberg	SUN OF SOLOMON INC,	\$204,330.00	\$204,330.00	\$0.00
2020-02970	35-24-28-4360-05-306	Alan Izenberg	AMADEUS LLC,	\$204,330.00	\$204,330.00	\$0.00

2020-02971	35-24-28-4360-05-308	Alan Izenberg	DESAI NEHA,DESAI BIRUL,	\$204,330.00	\$204,330.00	\$0.00
2020-02972	35-24-28-4360-05-309	Alan Izenberg	JAIMES JULIANA,	\$204,330.00	\$204,330.00	\$0.00
2020-02973	35-24-28-4360-05-310	Alan Izenberg	ALICIA RODRIGUEZ TRUST,	\$204,330.00	\$204,330.00	\$0.00
2020-02974	35-24-28-4360-05-311	Alan Izenberg	GONZALEZ ITAMAR,CASTILLO DAMELYS,	\$204,330.00	\$204,330.00	\$0.00
2020-02975	35-24-28-4360-05-312	Alan Izenberg	CRAFT GREGORY A,CRAFT TRACIE L,	\$237,258.00	\$237,258.00	\$0.00
2020-02976	35-24-28-4360-05-314	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02977	35-24-28-4360-05-401	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02978	35-24-28-4360-05-402	Alan Izenberg	PATZELT DOUGLAS E,CARUSO ANGELA,	\$237,258.00	\$237,258.00	\$0.00
2020-02979	35-24-28-4360-05-403	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02980	35-24-28-4360-05-404	Alan Izenberg	NUOVA VITA AND COMPANY LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02981	35-24-28-4360-05-405	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02982	35-24-28-4360-05-406	Alan Izenberg	MILCAM GROUP INC,	\$204,330.00	\$204,330.00	\$0.00
2020-02983	35-24-28-4360-05-408	Alan Izenberg	GRAHAM CHARLES G,GRAHAM JANE ANN,	\$204,330.00	\$204,330.00	\$0.00
2020-02984	35-24-28-4360-05-409	Alan Izenberg	JOSEPH MAINVIELLE LIVING TRUST 50% INT,MICHELE MAINVIELLE LIVING TRUST 50% INT,	\$204,330.00	\$204,330.00	\$0.00
2020-02985	35-24-28-4360-05-410	Alan Izenberg	HO MATTHEW H,PHAM XUANDAO T,	\$204,330.00	\$204,330.00	\$0.00
2020-02986	35-24-28-4360-05-411	Alan Izenberg	MAN TAI,	\$204,330.00	\$204,330.00	\$0.00
2020-02987	35-24-28-4360-05-412	Alan Izenberg	SUNSHINE REAL ESTATE HOLDINGS LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02988	35-24-28-4360-05-414	Alan Izenberg	EAGLE PARTICIPATION LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-02989	35-24-28-4360-05-501	Alan Izenberg	MJ MAGNA BUSSINESS GROUP INC,	\$237,258.00	\$237,258.00	\$0.00
2020-02990	35-24-28-4360-05-502	Alan Izenberg	BASINSKI SYLVIE,BASINSKI STEFAN,	\$237,258.00	\$237,258.00	\$0.00
2020-02991	35-24-28-4360-05-503	Alan Izenberg	WILMERS JOSE RICARDO,WILMERS YEDA,	\$204,330.00	\$204,330.00	\$0.00
2020-02992	35-24-28-4360-05-504	Alan Izenberg	TREBIZOND INVESTMENTS LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02993	35-24-28-4360-05-505	Alan Izenberg	LIU JING 20% INT,RAO GUOLIANG 80% INT,	\$204,330.00	\$204,330.00	\$0.00

2020-02994	35-24-28-4360-05-506	Alan Izenberg	CHABRA MOHAN L,CHABRA SUDERSHAN,	\$204,330.00	\$204,330.00	\$0.00
2020-02995	35-24-28-4360-05-508	Alan Izenberg	PRAKASH MADNAYAKNAHALLI ARUN,PRAKASH ANITHA,	\$204,330.00	\$204,330.00	\$0.00
2020-02996	35-24-28-4360-05-509	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02997	35-24-28-4360-05-510	Alan Izenberg	KAPOOR KERN,KAPOOR KUSUM,KAPOOR ANIL,	\$204,330.00	\$204,330.00	\$0.00
2020-02998	35-24-28-4360-05-511	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-02999	35-24-28-4360-05-512	Alan Izenberg	CARIBBEAN RENTALS II LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03000	35-24-28-4360-05-514	Alan Izenberg	KOETTERHAGEN JERONE,KOETTERHAGEN TAILI,	\$237,258.00	\$237,258.00	\$0.00
2020-03001	35-24-28-4360-05-601	Alan Izenberg	TEDESCO ANTONIO,PALLESCHI ANTONIETTA,	\$237,258.00	\$237,258.00	\$0.00
2020-03002	35-24-28-4360-05-602	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03003	35-24-28-4360-05-603	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03004	35-24-28-4360-05-604	Alan Izenberg	ROSSI CERETO ANTONIO CARLOS,SBROCCA CERETO MARIA ELISABETH,	\$204,330.00	\$204,330.00	\$0.00
2020-03005	35-24-28-4360-05-605	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03006	35-24-28-4360-05-606	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03007	35-24-28-4360-05-608	Alan Izenberg	TAMILSELVAN THAMBIRAJAN,TAMILSEL VAN SUBASHINI,	\$204,330.00	\$204,330.00	\$0.00
2020-03008	35-24-28-4360-05-609	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03009	35-24-28-4360-05-610	Alan Izenberg	KPRADA HOLDINGS INC,	\$204,330.00	\$204,330.00	\$0.00
2020-03010	35-24-28-4360-05-611	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03011	35-24-28-4360-05-612	Alan Izenberg	SYMPHONY SGD LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03012	35-24-28-4360-05-614	Alan Izenberg	L ROBERT LAKE REVOCABLE TRUST,PENNY B LAKE REVOCABLE TRUST,	\$237,258.00	\$237,258.00	\$0.00
2020-03013	35-24-28-4358-03-301	Alan Izenberg	BACON MARK DAVID,BACON JULIA DOROTHY,	\$163,189.00	\$163,189.00	\$0.00

2020-03014	35-24-28-4358-03-302	Alan Izenberg	REKHA PROPERTIES LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03015	35-24-28-4358-03-303	Alan Izenberg	BECCONSALL SONAL H,	\$140,546.00	\$140,546.00	\$0.00
2020-03016	35-24-28-4358-03-304	Alan Izenberg	PPVV REAL ESTATE INVESTMENTS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03017	35-24-28-4358-03-305	Alan Izenberg	GORDON AARON R,	\$140,546.00	\$140,546.00	\$0.00
2020-03018	35-24-28-4358-03-306	Alan Izenberg	PRINCE JAMES W,	\$140,546.00	\$140,546.00	\$0.00
2020-03019	35-24-28-4358-03-308	Alan Izenberg	BELKO INVESTMENT CORP,	\$140,546.00	\$140,546.00	\$0.00
2020-03020	35-24-28-4358-03-309	Alan Izenberg	COLLIER TARA T,COLLIER DONALD A,	\$140,546.00	\$140,546.00	\$0.00
2020-03021	35-24-28-4358-03-310	Alan Izenberg	BURNETTE JOHN A,BURNETTE VIRGINIA G,	\$140,546.00	\$140,546.00	\$0.00
2020-03022	35-24-28-4358-03-311	Alan Izenberg	MUNK INVESTMENTS ORLANDO,	\$140,546.00	\$140,546.00	\$0.00
2020-03023	35-24-28-4358-03-312	Alan Izenberg	HIBBERD BECKY H,	\$163,189.00	\$163,189.00	\$0.00
2020-03024	35-24-28-4358-03-314	Alan Izenberg	TUBEL ANTONIO SERGIO,CASCAVAL SUELI,	\$163,189.00	\$163,189.00	\$0.00
2020-03025	35-24-28-4358-03-401	Alan Izenberg	RAD ONC USA LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03026	35-24-28-4358-03-402	Alan Izenberg	STOLLARD DURWIN LEE,	\$163,189.00	\$163,189.00	\$0.00
2020-03027	35-24-28-4358-03-403	Alan Izenberg	MJM AND SON LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03028	35-24-28-4358-03-404	Alan Izenberg	DEAN AFZAL,DEAN FARHANA,TAHIR NAWAZ,TAHIR NADIA,	\$140,546.00	\$140,546.00	\$0.00
2020-03029	35-24-28-4358-03-405	Alan Izenberg	ROY NITISH,ROY SUMITA,	\$140,546.00	\$140,546.00	\$0.00
2020-03030	35-24-28-4358-03-406	Alan Izenberg	HAUGHEY BRADLEY J,LANG KAREE,	\$140,546.00	\$140,546.00	\$0.00
2020-03031	35-24-28-4358-03-408	Alan Izenberg	BURNETTE STANTON L,BURNETTE CONNIE L,	\$140,546.00	\$140,546.00	\$0.00
2020-03032	35-24-28-4358-03-409	Alan Izenberg	GOULET CAROL,GOULET MARK,	\$140,546.00	\$140,546.00	\$0.00
2020-03033	35-24-28-4358-03-410	Alan Izenberg	PRUEITT DEREK,PRUEITT KAREN,	\$140,546.00	\$140,546.00	\$0.00
2020-03034	35-24-28-4358-03-411	Alan Izenberg	MAKRIS ARISTIDIS,	\$140,546.00	\$140,546.00	\$0.00
2020-03035	35-24-28-4358-03-412	Alan Izenberg	HILL MARISA,HILL WILLIAM,	\$163,189.00	\$163,189.00	\$0.00
2020-03036	35-24-28-4358-03-414	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03037	35-24-28-4358-03-501	Alan Izenberg	PATPATIA KAWAL,	\$163,189.00	\$163,189.00	\$0.00
2020-03038	35-24-28-4358-03-502	Alan Izenberg	OKELLY BRENDAN,OKELLY ROSEMARIE,	\$163,189.00	\$163,189.00	\$0.00
2020-03039	35-24-28-4358-03-503	Alan Izenberg	J3K FAMILY INVESTMENT INC,	\$140,546.00	\$140,546.00	\$0.00
2020-03040	35-24-28-4358-03-504	Alan Izenberg	FAIRFIELD CONSULTANTS LLC,	\$140,546.00	\$140,546.00	\$0.00

2020-03041	35-24-28-4358-03-505	Alan Izenberg	MANG COLIN FRANZ,	\$140,546.00	\$140,546.00	\$0.00
2020-03042	35-24-28-4358-03-506	Alan Izenberg	OWEN DAVID W,OWEN ELAINE JOAN,	\$140,546.00	\$140,546.00	\$0.00
2020-03043	35-24-28-4358-03-508	Alan Izenberg	JUNG SUNMI,	\$140,546.00	\$140,546.00	\$0.00
2020-03044	35-24-28-4358-03-509	Alan Izenberg	FAIRFIELD CONSULTANTS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03045	35-24-28-4358-03-510	Alan Izenberg	DAVIES ANTHONY JOHN,COPP LOUISE,	\$140,546.00	\$140,546.00	\$0.00
2020-03046	35-24-28-4358-03-511	Alan Izenberg	LAMARE CHRISTIAN,FONTAINE BRIGITTE,	\$140,546.00	\$140,546.00	\$0.00
2020-03047	35-24-28-4358-03-512	Alan Izenberg	FLORIDA BLUE SEA INVESTMENTS LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03048	35-24-28-4358-03-514	Alan Izenberg	NPC INVESTMENTS FL LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03049	35-24-28-4358-03-601	Alan Izenberg	WILSON DAVID,	\$163,189.00	\$163,189.00	\$0.00
2020-03050	35-24-28-4358-03-602	Alan Izenberg	KNOX JOHN,KNOX AMELIA,	\$163,189.00	\$163,189.00	\$0.00
2020-03051	35-24-28-4358-03-603	Alan Izenberg	GAMBOA ARIEL,	\$140,546.00	\$140,546.00	\$0.00
2020-03052	35-24-28-4358-03-604	Alan Izenberg	SUNSHINE REAL ESTATE HOLDINGS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03053	35-24-28-4358-03-605	Alan Izenberg	VERNON IAN A,SINGH- VERNON AMANDA N,	\$140,546.00	\$140,546.00	\$0.00
2020-03054	35-24-28-4358-03-606	Alan Izenberg	YOON JAMES P,YOON LOUISE C,	\$140,546.00	\$140,546.00	\$0.00
2020-03055	35-24-28-4358-03-608	Alan Izenberg	PRANATA JULIK,	\$140,546.00	\$140,546.00	\$0.00
2020-03056	35-24-28-4358-03-609	Alan Izenberg	TOWE PETER,	\$140,546.00	\$140,546.00	\$0.00
2020-03057	35-24-28-4358-03-610	Alan Izenberg	EDWARDS BEVERLY A,	\$140,546.00	\$140,546.00	\$0.00
2020-03058	35-24-28-4358-03-611	Alan Izenberg	NUOVA VITA AND COMPANY LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03059	35-24-28-4358-03-612	Alan Izenberg	FAIRFIELD CONSULTANTS LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03060	35-24-28-4358-03-614	Alan Izenberg	NPC INVESTMENTS FL LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03061	35-24-28-4358-03-701	Alan Izenberg	HENCHER STEPHEN LAWRENCE,BULFIN STEVEN JOHN,	\$163,189.00	\$163,189.00	\$0.00
2020-03062	35-24-28-4358-03-702	Alan Izenberg	OREILLY KEVIN,	\$163,189.00	\$163,189.00	\$0.00
2020-03063	35-24-28-4358-03-703	Alan Izenberg	NUOVA VITA AND COMPANY LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03064	35-24-28-4358-03-704	Alan Izenberg	2004 AUYEUNG FAMILY TRUST,	\$140,546.00	\$140,546.00	\$0.00
2020-03065	35-24-28-4358-03-705	Alan Izenberg	RJF COMPUTER SYSTEMS INC,	\$140,546.00	\$140,546.00	\$0.00
2020-03066	35-24-28-4358-03-706	Alan Izenberg	RICHTER FAMILY TRUST,	\$140,546.00	\$140,546.00	\$0.00
2020-03067	35-24-28-4358-03-708	Alan Izenberg	HU JIANLI,LIU JIE,	\$140,546.00	\$140,546.00	\$0.00
2020-03068	35-24-28-4358-03-709	Alan Izenberg	KAMEZAKI INVESTMENTS LLC,	\$140,546.00	\$140,546.00	\$0.00

2020-03069	35-24-28-4358-03-710	Alan Izenberg	U S BANK TRUST N A TRUSTEE,	\$140,546.00	\$140,546.00	\$0.00
2020-03070	35-24-28-4358-03-711	Alan Izenberg	VANOV SVETISLAV,VANOV VICTOR,	\$140,546.00	\$140,546.00	\$0.00
2020-03071	35-24-28-4358-03-712	Alan Izenberg	JANG JONGUK,	\$163,189.00	\$163,189.00	\$0.00
2020-03072	35-24-28-4358-03-714	Alan Izenberg	HAYNE JOSEPH,HAYNE BEVERLY,	\$163,189.00	\$163,189.00	\$0.00
2020-03073	35-24-28-4358-03-801	Alan Izenberg	FEDNER REED,FEDNER JOANN 1/2 INT,BELTRANI GARY,BELTRANI LORI 1/2 INT,	\$163,189.00	\$163,189.00	\$0.00
2020-03074	35-24-28-4358-03-802	Alan Izenberg	MCELHERON GARY,	\$163,189.00	\$163,189.00	\$0.00
2020-03075	35-24-28-4358-03-803	Alan Izenberg	KANSAGRA ROOPA,SHAH SANGITA,	\$140,546.00	\$140,546.00	\$0.00
2020-03076	35-24-28-4358-03-804	Alan Izenberg	GLR90 LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03077	35-24-28-4358-03-805	Alan Izenberg	BURNS MICHAEL A,BURNS SUSAN BARBARA,	\$140,546.00	\$140,546.00	\$0.00
2020-03078	35-24-28-4358-03-806	Alan Izenberg	PARADISE PALMS VACATION VILLAS LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03079	35-24-28-4358-03-808	Alan Izenberg	MARTIN DEREK S,MARTIN JOHN P JR,	\$140,546.00	\$140,546.00	\$0.00
2020-03080	35-24-28-4358-03-809	Alan Izenberg	101093178 SASKATCHEWAN LTD,	\$140,546.00	\$140,546.00	\$0.00
2020-03081	35-24-28-4358-03-810	Alan Izenberg	SIMAO GUILHERME MORUM DE LIMA,ARAUJO MORUM TACIANA FERREIRA,	\$140,546.00	\$140,546.00	\$0.00
2020-03082	35-24-28-4358-03-811	Alan Izenberg	SNARR SUSAN,SNARR LYNDON,	\$140,546.00	\$140,546.00	\$0.00
2020-03083	35-24-28-4358-03-812	Alan Izenberg	SHERWOOD GULZAR BANO ASHA,	\$163,189.00	\$163,189.00	\$0.00
2020-03084	35-24-28-4358-03-814	Alan Izenberg	SHERGILL JUGRAJVIR,	\$163,189.00	\$163,189.00	\$0.00
2020-03085	35-24-28-4358-03-901	Alan Izenberg	BHATTI AHSAN M,BHATTI SARA J,	\$163,189.00	\$163,189.00	\$0.00
2020-03086	35-24-28-4358-03-902	Alan Izenberg	MORIARTY DAMIEN,	\$163,189.00	\$163,189.00	\$0.00
2020-03087	35-24-28-4358-03-903	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03088	35-24-28-4358-03-904	Alan Izenberg	LANZALONE CHARLES,LANZALONE LYNDA,	\$140,546.00	\$140,546.00	\$0.00
2020-03089	35-24-28-4358-03-905	Alan Izenberg	GEBRAIL MAGDULYN,GEBRAIL ANTON,	\$140,546.00	\$140,546.00	\$0.00
2020-03090	35-24-28-4358-03-906	Alan Izenberg	DUFFY DAMIAN BRENDAN,	\$140,546.00	\$140,546.00	\$0.00
2020-03091	35-24-28-4358-03-908	Alan Izenberg	DEAN FARHANA,DEAN AFZAL,	\$140,546.00	\$140,546.00	\$0.00

2020-03092	35-24-28-4358-03-909	Alan Izenberg	ALI RAAFAT,	\$140,546.00	\$140,546.00	\$0.00
2020-03093	35-24-28-4358-03-910	Alan Izenberg	YOON LOUIS C,PARK JONG M,	\$140,546.00	\$140,546.00	\$0.00
2020-03094	35-24-28-4358-03-911	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03095	35-24-28-4358-03-912	Alan Izenberg	FAHY STEVE,	\$163,189.00	\$163,189.00	\$0.00
2020-03096	35-24-28-4358-03-914	Alan Izenberg	FELICIANO-CRUZ LUIS A,MUNOZ LORENZO MINERVA,	\$163,189.00	\$163,189.00	\$0.00
2020-03097	35-24-28-4358-31-001	Alan Izenberg	VIVA PROPERTIES ORLANDO LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03098	35-24-28-4358-31-002	Alan Izenberg	VINNY G FAMILY TRUST,	\$163,189.00	\$163,189.00	\$0.00
2020-03099	35-24-28-4358-31-003	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03100	35-24-28-4358-31-004	Alan Izenberg	GEBRAIL MADULYN,GEBRAIL ANTON,	\$140,546.00	\$140,546.00	\$0.00
2020-03101	35-24-28-4358-31-005	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03102	35-24-28-4358-31-006	Alan Izenberg	VINSON DAVID M,SINGH-VINSON SHADIANNA R,	\$140,546.00	\$140,546.00	\$0.00
2020-03103	35-24-28-4358-31-008	Alan Izenberg	RYAD SHADI NADIR SAAD,	\$140,546.00	\$140,546.00	\$0.00
2020-03104	35-24-28-4358-31-009	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03105	35-24-28-4358-31-010	Alan Izenberg	WILLIAM POLLOCK LIVING TRUST 50% INT,TRINA SCARROW LIVING TRUST 50% INT,	\$140,546.00	\$140,546.00	\$0.00
2020-03106	35-24-28-4358-31-011	Alan Izenberg	SUTTON PROPERTIES INC,	\$140,546.00	\$140,546.00	\$0.00
2020-03107	35-24-28-4358-31-012	Alan Izenberg	BRAVAR INVESTMENTS LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03108	35-24-28-4358-31-014	Alan Izenberg	GREENLIFE REAL STATES LLC,	\$163,189.00	\$163,189.00	\$0.00
2020-03109	35-24-28-4358-31-101	Alan Izenberg	MEEHAN JAMES JOSEPH,	\$163,189.00	\$163,189.00	\$0.00
2020-03110	35-24-28-4358-31-102	Alan Izenberg	STAFFORD ANDREW BERNARD,STAFFORD SHEILA EDITH,	\$163,189.00	\$163,189.00	\$0.00
2020-03111	35-24-28-4358-31-103	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$140,546.00	\$140,546.00	\$0.00
2020-03112	35-24-28-4358-31-104	Alan Izenberg	SVOBODA BRUCE JR,	\$140,546.00	\$140,546.00	\$0.00
2020-03113	35-24-28-4360-05-701	Alan Izenberg	SHANNON PATRICK JOSEPH,SHANNON NORA,	\$237,258.00	\$237,258.00	\$0.00
2020-03114	35-24-28-4360-05-702	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03115	35-24-28-4360-05-703	Alan Izenberg	SVOBODA BRUCE JR,	\$204,330.00	\$204,330.00	\$0.00

2020-03116	35-24-28-4360-05-704	Alan Izenberg	DE BARBOSA YNDIRA BALZA,AYAACH FARIDA BALZA,	\$204,330.00	\$204,330.00	\$0.00
2020-03117	35-24-28-4360-05-705	Alan Izenberg	HARISH AND RAJ TANWAR LIVING TRUST,	\$204,330.00	\$204,330.00	\$0.00
2020-03118	35-24-28-4360-05-706	Alan Izenberg	KPRADA HOLDINGS INC,	\$204,330.00	\$204,330.00	\$0.00
2020-03119	35-24-28-4360-05-708	Alan Izenberg	GUO YUELIN,	\$204,330.00	\$204,330.00	\$0.00
2020-03120	35-24-28-4360-05-709	Alan Izenberg	CHERNYSH MAXIM,SHEVELEVA TATIANA,	\$204,330.00	\$204,330.00	\$0.00
2020-03121	35-24-28-4360-05-710	Alan Izenberg	HO MAT H,PHAM XUAN DOA T,	\$204,330.00	\$204,330.00	\$0.00
2020-03122	35-24-28-4360-05-711	Alan Izenberg	ALETHIA CORP,	\$204,330.00	\$204,330.00	\$0.00
2020-03123	35-24-28-4360-05-712	Alan Izenberg	VAZQUEZ PAOLA CHABLE,	\$237,258.00	\$237,258.00	\$0.00
2020-03124	35-24-28-4360-05-714	Alan Izenberg	SUTTON PROPERTIES INC,	\$237,258.00	\$237,258.00	\$0.00
2020-03125	35-24-28-4360-05-801	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03126	35-24-28-4360-05-802	Alan Izenberg	KPRADA HOLDINGS INC,	\$237,258.00	\$237,258.00	\$0.00
2020-03127	35-24-28-4360-05-803	Alan Izenberg	SHIBATA LHOZAKU,	\$204,330.00	\$204,330.00	\$0.00
2020-03128	35-24-28-4360-05-804	Alan Izenberg	CHIEN LIN,	\$204,330.00	\$204,330.00	\$0.00
2020-03129	35-24-28-4360-05-805	Alan Izenberg	NEW GRAVITY LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03130	35-24-28-4360-05-806	Alan Izenberg	ALLPORT DAVID MALCOM,ALLPORT ANDREA RUVE,	\$204,330.00	\$204,330.00	\$0.00
2020-03131	35-24-28-4360-05-808	Alan Izenberg	CHEN YIXIAN,ZHANG YARAN,CHEN RONGHUA,	\$204,330.00	\$204,330.00	\$0.00
2020-03132	35-24-28-4360-05-809	Alan Izenberg	OVR HOLDINGS LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03133	35-24-28-4360-05-810	Alan Izenberg	ALTOMARE PASQUALE,SALVATORE LINA,	\$204,330.00	\$204,330.00	\$0.00
2020-03134	35-24-28-4360-05-811	Alan Izenberg	MAFUZ JOAO VINICIUS RODIANI DA COSTA,MAFUZ NATALIA DE SALES DIASRAFFOUL,	\$204,330.00	\$204,330.00	\$0.00
2020-03135	35-24-28-4360-05-812	Alan Izenberg	INFINITY AND BEYOND INVESTMENTS LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03136	35-24-28-4360-05-814	Alan Izenberg	INFINITY AND BEYOND INVESTMENTS LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03137	35-24-28-4360-05-901	Alan Izenberg	SHANNON MICHAEL,SHANNON MOIRA,	\$237,258.00	\$237,258.00	\$0.00
2020-03138	35-24-28-4360-05-902	Alan Izenberg	3D LUXURY PROPERTIES LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03139	35-24-28-4360-05-903	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00

2020-03140	35-24-28-4360-05-904	Alan Izenberg	WINTER OAK COMPANY LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03141	35-24-28-4360-05-905	Alan Izenberg	PAKIZ PATRICK A,PAKIZ ANITA,	\$204,330.00	\$204,330.00	\$0.00
2020-03142	35-24-28-4360-05-906	Alan Izenberg	ZOGHBI CRUZ LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03143	35-24-28-4360-05-908	Alan Izenberg	CAMERON LAWRENCE,MCINNIS MARTINA CATHERINE,	\$204,330.00	\$204,330.00	\$0.00
2020-03144	35-24-28-4360-05-909	Alan Izenberg	RYAN DAVID,RYAN NANCY,	\$204,330.00	\$204,330.00	\$0.00
2020-03145	35-24-28-4360-05-910	Alan Izenberg	HUANG XIANMIN,	\$204,330.00	\$204,330.00	\$0.00
2020-03146	35-24-28-4360-05-911	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$204,330.00	\$204,330.00	\$0.00
2020-03147	35-24-28-4360-05-912	Alan Izenberg	CERETO ANTONIO CARLOS ROSSI,CERETO MARIA ELISABETH SBROCCA,	\$237,258.00	\$237,258.00	\$0.00
2020-03148	35-24-28-4360-05-914	Alan Izenberg	LAKE BUENA VISTA RESORT LLC,	\$237,258.00	\$237,258.00	\$0.00
2020-03149	15-22-29-2652-06-120	SCHUMANN P JUNE,	SCHUMANN P JUNE,	\$119,423.00	\$119,423.00	\$0.00
2020-03241	HTL-000011	Scott Tyler	LA QUINTA INN,LQ FL PROPERTIES LLC,	\$384,596.00	\$343,618.00	(\$40,978.00)
2020-03243	HTL-000114	Scott Tyler	HYATT REGENCY GRAND CYPRESS,XHR ORLANDO CYPRESS LLC,	\$8,945,569.00	\$8,945,569.00	\$0.00
2020-03244	HTL-000118	Scott Tyler	LA QUINTA INN,LQ FL PROPERTIES LLC,	\$224,893.00	\$199,904.00	(\$24,989.00)
2020-03246	HTL-000303	Scott Tyler	LA QUINTA INN,LQ FL PROPERTIES LLC,	\$933,791.00	\$837,912.00	(\$95,879.00)
2020-03249	HTL-000331	Scott Tyler	LA QUINTA INN,LQ FL PROPERTIES LLC,	\$845,343.00	\$758,309.00	(\$87,034.00)
2020-03250	HTL-000335	Scott Tyler	LA QUINTA INN,LQ FL PROPERTIES LLC,	\$460,290.00	\$411,761.00	(\$48,529.00)
2020-03251	HTL-000371	Scott Tyler	GRAND BOHEMIAN HOTEL,INLAND AMERICAN LODGING ORLANDO DOWNTOWN LLC,	\$3,313,987.00	\$3,313,987.00	\$0.00
2020-03272	REG-003497	Scott Tyler	BEALLS DEPARTMENT STORES,	\$785,432.00	\$785,432.00	\$0.00
2020-03273	REG-003498	Scott Tyler	BEALLS DEPARTMENT STORES,	\$384,206.00	\$384,206.00	\$0.00
2020-03275	REG-006891	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$288,960.00	\$288,960.00	\$0.00
2020-03276	REG-009242	Scott Tyler	CORE MAIN LP,	\$660,003.00	\$591,503.00	(\$68,500.00)

2020-03278	REG-011780	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$123,322.00	\$123,322.00	\$0.00
2020-03279	REG-011781	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$195,773.00	\$195,773.00	\$0.00
2020-03280	REG-011782	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$75,476.00	\$75,476.00	\$0.00
2020-03281	REG-011785	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$175,126.00	\$175,126.00	\$0.00
2020-03282	REG-013187	Scott Tyler	FREEMAN EXPOSITIONS INC,	\$7,491,507.00	\$6,739,856.00	(\$751,651.00)
2020-03283	REG-013815	Scott Tyler	DARDEN RESTAURANTS INC,	\$344,404.00	\$307,464.00	(\$36,940.00)
2020-03284	REG-014601	Scott Tyler	U S FOODS INC,	\$1,818,776.00	\$1,818,776.00	\$0.00
2020-03285	REG-016631	Scott Tyler	H D SUPPLY INC,	\$13,718,015.00	\$13,718,015.00	\$0.00
2020-03286	REG-016791	Scott Tyler	HYDRO CONDUIT LLC,QUICKRETE HOLDING INC,	\$6,130,267.00	\$5,514,740.00	(\$615,527.00)
2020-03287	REG-019941	Scott Tyler	LEGGS HANES BALI,HANESBRANDS DIRECT LLC,	\$96,567.00	\$84,410.00	(\$12,157.00)
2020-03289	REG-024383	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$246,878.00	\$219,690.00	(\$27,188.00)
2020-03290	REG-024384	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$262,204.00	\$233,484.00	(\$28,720.00)
2020-03291	REG-024386	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$276,637.00	\$246,473.00	(\$30,164.00)
2020-03292	REG-024387	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$262,154.00	\$233,439.00	(\$28,715.00)
2020-03293	REG-024388	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$334,312.00	\$298,381.00	(\$35,931.00)
2020-03294	REG-027753	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$361,582.00	\$361,582.00	\$0.00
2020-03295	REG-027754	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$263,805.00	\$263,805.00	\$0.00
2020-03296	REG-027757	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$189,232.00	\$189,232.00	\$0.00
2020-03297	REG-027769	Scott Tyler	FRESHPOINT CENTRAL FLORIDA,REDS MARKET INC,	\$2,525,180.00	\$2,270,162.00	(\$255,018.00)

2020-03298	REG-028714	Scott Tyler	ROSS DRESS FOR LESS,	\$356,434.00	\$356,434.00	\$0.00
2020-03299	REG-028715	Scott Tyler	ROSS DRESS FOR LESS,	\$242,191.00	\$242,191.00	\$0.00
2020-03300	REG-028716	Scott Tyler	ROSS DRESS FOR LESS,	\$317,378.00	\$317,378.00	\$0.00
2020-03301	REG-028841	Scott Tyler	CENTRAL SEAFOOD,	\$717,814.00	\$643,533.00	(\$74,281.00)
2020-03302	REG-032385	Scott Tyler	SYSCO CENTRAL FLORIDA INC,	\$4,454,847.00	\$4,454,847.00	\$0.00
2020-03304	REG-036073	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$1,154,259.00	\$1,154,259.00	\$0.00
2020-03305	REG-036076	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$926,857.00	\$926,857.00	\$0.00
2020-03306	REG-036085	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$610,754.00	\$610,754.00	\$0.00
2020-03308	REG-078613	Scott Tyler	APPLEBEES NEIGHBORHOOD GRILL BAR,NEIGHBORHOOD RESTAURANT PARTNERS FLORIDA,	\$203,396.00	\$203,396.00	\$0.00
2020-03309	REG-081215	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$191,802.00	\$191,802.00	\$0.00
2020-03311	REG-085941	Scott Tyler	CARRIER ENTERPRISE LLC,	\$251,625.00	\$251,625.00	\$0.00
2020-03312	REG-087504	Scott Tyler	BAHAMA BREEZE,BAHAMA BREEZE HOLDINGS LLC,	\$747,449.00	\$670,204.00	(\$77,245.00)
2020-03314	REG-089847	Scott Tyler	ROSS DRESS FOR LESS,	\$487,267.00	\$487,267.00	\$0.00
2020-03315	REG-091175	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$76,545.00	\$76,545.00	\$0.00
2020-03316	REG-091520	Scott Tyler	ROSS DRESS FOR LESS,	\$293,923.00	\$293,923.00	\$0.00
2020-03318	REG-095017	Scott Tyler	BEALLS OUTLET STORES,	\$0.00	\$0.00	\$0.00
2020-03319	REG-097195	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$492,794.00	\$492,794.00	\$0.00

2020-03320	REG-097749	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$412,121.00	\$412,121.00	\$0.00
2020-03321	REG-098563	Scott Tyler	FREEMAN AUDIO VISUAL SOLUTIONS INC,	\$3,035,336.00	\$2,729,302.00	(\$306,034.00)
2020-03322	REG-099325	Scott Tyler	BEALLS OUTLET STORES,	\$142,731.00	\$142,731.00	\$0.00
2020-03323	REG-101569	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$407,751.00	\$407,751.00	\$0.00
2020-03325	REG-101807	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$452,949.00	\$452,949.00	\$0.00
2020-03326	REG-104999	Scott Tyler	ROSS DRESS FOR LESS,	\$283,603.00	\$283,603.00	\$0.00
2020-03327	REG-105206	Scott Tyler	BURLINGTON COAT FACTORY,	\$829,618.00	\$829,618.00	\$0.00
2020-03328	REG-108310	Scott Tyler	DOLLAR TREE,DOLLAR TREE STORES INC,	\$96,065.00	\$96,065.00	\$0.00
2020-03329	REG-109129	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$102,472.00	\$89,725.00	(\$12,747.00)
2020-03330	REG-123929	Scott Tyler	BURLINGTON COAT FACTORY,	\$282,810.00	\$282,810.00	\$0.00
2020-03331	REG-124937	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$160,911.00	\$160,911.00	\$0.00
2020-03332	REG-125292	Scott Tyler	SEASONS FIFTY TWO,SEASONS FIFTY TWO HOLDINGS LLC,	\$513,602.00	\$459,742.00	(\$53,860.00)
2020-03333	REG-125985	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$259,465.00	\$231,019.00	(\$28,446.00)
2020-03335	REG-130924	Scott Tyler	BURLINGTON COAT FACTORY,	\$604,380.00	\$604,380.00	\$0.00
2020-03336	REG-133801	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$227,818.00	\$227,818.00	\$0.00
2020-03338	REG-134681	Scott Tyler	ROSS DRESS FOR LESS,	\$288,174.00	\$288,174.00	\$0.00
2020-03339	REG-136881	Scott Tyler	UNITED RENTALS,UNITED RENTALS NORTH AMERICA INC,	\$12,140,774.00	\$10,924,197.00	(\$1,216,577.00)

2020-03340	REG-137111	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$67,116.00	\$67,116.00	\$0.00
2020-03341	REG-139031	Scott Tyler	HARBOR FREIGHT TOOLS,HARBOR FREIGHT TOOLS USA INC,	\$190,216.00	\$168,694.00	(\$21,522.00)
2020-03342	REG-143604	Scott Tyler	CENTRAL AUTO PARTS,GENERAL PARTS DISTRIBUTIONS LLC,	\$95,629.00	\$83,566.00	(\$12,063.00)
2020-03343	REG-148463	Scott Tyler	CAPITAL GRILLE,CAPITAL GRILLE HOLDINGS INC,	\$313,338.00	\$279,504.00	(\$33,834.00)
2020-03345	REG-157875	Scott Tyler	HERC RENTALS INC,	\$21,291,909.00	\$21,291,909.00	\$0.00
2020-03346	REG-158942	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$151,438.00	\$151,438.00	\$0.00
2020-03347	REG-160722	Scott Tyler	ROSS DRESS FOR LESS,	\$261,737.00	\$261,737.00	\$0.00
2020-03349	REG-161516	Scott Tyler	UNITED RENTALS,UNITED RENTALS NORTH AMERICA INC,	\$19,525,033.00	\$17,570,030.00	(\$1,955,003.00)
2020-03350	REG-162266	Scott Tyler	ROSS DRESS FOR LESS,	\$175,735.00	\$175,735.00	\$0.00
2020-03351	REG-163469	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$149,733.00	\$132,260.00	(\$17,473.00)
2020-03352	REG-163990	Scott Tyler	STRYKER ORTHOPAEDICS,HOWME DICA OSTEONICS CORP,	\$4,077,937.00	\$3,667,743.00	(\$410,194.00)
2020-03353	REG-164962	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$167,488.00	\$167,488.00	\$0.00
2020-03354	REG-165621	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$687,153.00	\$615,938.00	(\$71,215.00)
2020-03355	REG-165623	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$611,478.00	\$547,830.00	(\$63,648.00)
2020-03356	REG-165629	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$181,718.00	\$161,046.00	(\$20,672.00)
2020-03357	REG-166106	Scott Tyler	CHAMPION OUTLET,HANESBRANDS DIRECT LLC,	\$150,204.00	\$132,684.00	(\$17,520.00)
2020-03358	REG-166151	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$626,097.00	\$560,987.00	(\$65,110.00)
2020-03359	REG-167697	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$187,485.00	\$166,237.00	(\$21,248.00)
2020-03360	REG-170010	Scott Tyler	DARDEN RESTAURANTS,DARDEN RESTAURANTS INC,	\$12,191,121.00	\$10,969,509.00	(\$1,221,612.00)
2020-03362	REG-172231	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$162,469.00	\$143,722.00	(\$18,747.00)

2020-03363	REG-174412	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,	\$181,524.00	\$181,524.00	\$0.00
2020-03365	REG-175294	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$191,709.00	\$170,038.00	(\$21,671.00)
2020-03366	REG-175376	Scott Tyler	BEALLS OUTLET STORES,	\$125,399.00	\$125,399.00	\$0.00
2020-03367	REG-175976	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$193,299.00	\$171,469.00	(\$21,830.00)
2020-03368	REG-175977	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$717,249.00	\$643,024.00	(\$74,225.00)
2020-03369	REG-176784	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$158,066.00	\$139,759.00	(\$18,307.00)
2020-03370	REG-177570	Scott Tyler	HOBBY LOBBY,HOBBY LOBBY STORES INC,	\$87,889.00	\$87,889.00	\$0.00
2020-03372	REG-179958	Scott Tyler	APPLEBEES NEIGHBORHOOD GRILL BAR,NEIGHBORHOOD RESTAURANT PARTNERS FLORIDA,	\$276,106.00	\$276,106.00	\$0.00
2020-03373	REG-180070	Scott Tyler	CARRIER ENTERPRISE LLC,	\$226,645.00	\$226,645.00	\$0.00
2020-03374	REG-180781	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$115,572.00	\$115,572.00	\$0.00
2020-03375	REG-180789	Scott Tyler	HARBOR FREIGHT TOOLS,HARBOR FREIGHT TOOLS U S A INC,	\$77,205.00	\$66,985.00	(\$10,220.00)
2020-03376	REG-181036	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$109,843.00	\$96,359.00	(\$13,484.00)
2020-03377	REG-181933	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$125,449.00	\$125,449.00	\$0.00
2020-03378	REG-181986	Scott Tyler	ROSS DRESS FOR LESS,	\$268,183.00	\$268,183.00	\$0.00
2020-03380	REG-182374	Scott Tyler	AT HOME STORES LLC,	\$425,674.00	\$380,607.00	(\$45,067.00)
2020-03381	REG-186420	Scott Tyler	APPLEBEES NEIGHBORHOOD GRILL BAR,NEIGHBORHOOD RESTAURANT PARTNERS FLORIDA LLC,	\$187,993.00	\$187,993.00	\$0.00
2020-03382	REG-186603	Scott Tyler	BAHAMA BREEZE,BAHAMA BREEZE HOLDINGS LLC,	\$319,544.00	\$285,090.00	(\$34,454.00)
2020-03383	REG-186658	Scott Tyler	ROSS DRESS FOR LESS,	\$356,890.00	\$356,890.00	\$0.00

2020-03384	REG-188857	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$196,431.00	\$174,288.00	(\$22,143.00)
2020-03385	REG-190351	Scott Tyler	H D SUPPLY CONSTRUCTION SUPPLY LTD,	\$838,595.00	\$838,595.00	\$0.00
2020-03386	REG-190808	Scott Tyler	CAPITAL GRILLE,CAPITAL GRILLE HOLDINGS INC,	\$331,547.00	\$295,892.00	(\$35,655.00)
2020-03388	REG-191395	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$601,901.00	\$539,211.00	(\$62,690.00)
2020-03389	REG-191600	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$64,563.00	\$64,563.00	\$0.00
2020-03390	REG-191602	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$61,321.00	\$61,321.00	\$0.00
2020-03391	REG-191655	Scott Tyler	BIOTEST PLASMA CENTER,BIOTEST PHARMACEUTICALS CORP,	\$214,566.00	\$190,600.00	(\$23,966.00)
2020-03392	REG-191750	Scott Tyler	BEALLS OUTLET STORES,	\$158,892.00	\$158,892.00	\$0.00
2020-03393	REG-191873	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$242,862.00	\$242,862.00	\$0.00
2020-03394	REG-191875	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$224,489.00	\$224,489.00	\$0.00
2020-03395	REG-191884	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$263,667.00	\$263,667.00	\$0.00
2020-03396	REG-191885	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$239,828.00	\$239,828.00	\$0.00
2020-03397	REG-192385	Scott Tyler	EDDIE VS,EDDIE VS HOLDINGS LLC,	\$538,195.00	\$481,876.00	(\$56,319.00)
2020-03399	REG-196567	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$276,050.00	\$245,945.00	(\$30,105.00)
2020-03400	REG-196638	Scott Tyler	HOBBY LOBBY,HOBBY LOBBY STORES INC,	\$216,548.00	\$216,548.00	\$0.00
2020-03401	REG-196660	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$52,534.00	\$52,534.00	\$0.00
2020-03402	REG-196816	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$238,947.00	\$212,552.00	(\$26,395.00)
2020-03403	REG-196848	Scott Tyler	HARBOR FREIGHT TOOLS,HARBOR FREIGHT TOOLS USA INC,	\$83,180.00	\$72,362.00	(\$10,818.00)
2020-03404	REG-196849	Scott Tyler	HARBOR FREIGHT TOOLS,HARBOR FREIGHT TOOLS USA INC,	\$97,354.00	\$85,117.00	(\$12,237.00)

2020-03405	REG-197196	Scott Tyler	TRADER JOES,TRADER JOES EAST INC,	\$569,428.00	\$569,428.00	\$0.00
2020-03406	REG-197367	Scott Tyler	ROSS DRESS FOR LESS,	\$249,087.00	\$249,087.00	\$0.00
2020-03407	REG-197559	Scott Tyler	YARD HOUSE,YARD HOUSE U S A INC,	\$990,610.00	\$889,049.00	(\$101,561.00)
2020-03408	REG-198175	Scott Tyler	CHEDDARS CASUAL CAFE OF FLORIDA LLC,	\$386,156.00	\$345,040.00	(\$41,116.00)
2020-03409	REG-198220	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$270,369.00	\$270,369.00	\$0.00
2020-03410	REG-198436	Scott Tyler	CHEDDARS CASUAL CAFE,	\$525,075.00	\$470,068.00	(\$55,007.00)
2020-03411	REG-198651	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$49,142.00	\$49,142.00	\$0.00
2020-03412	REG-198673	Scott Tyler	BURLINGTON COAT FACTORY OF FLORIDA LLC,BURLINGTON COAT FACTORY WAREHOUSE CORP,	\$329,469.00	\$329,469.00	\$0.00
2020-03413	REG-199875	Scott Tyler	RED LOBSTER HOSPITALITY LLC,	\$3,615,138.00	\$3,615,138.00	\$0.00
2020-03414	REG-200609	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$53,384.00	\$53,384.00	\$0.00
2020-03415	REG-200624	Scott Tyler	TRADER JOES,TRADER JOES EAST INC,	\$773,006.00	\$773,006.00	\$0.00
2020-03416	REG-200674	Scott Tyler	BEALLS OUTLET STORES,	\$132,652.00	\$132,652.00	\$0.00
2020-03417	REG-200729	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$61,666.00	\$61,666.00	\$0.00
2020-03420	REG-201830	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$69,643.00	\$69,643.00	\$0.00
2020-03421	REG-201883	Scott Tyler	HOBBY LOBBY STORES,HOBBY LOBBY STORES INC,	\$256,950.00	\$256,950.00	\$0.00
2020-03423	REG-202877	Scott Tyler	ORLANDO GARDEN PROPERTY LLC,	\$5,425,521.00	\$4,880,469.00	(\$545,052.00)
2020-03424	REG-203137	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$145,655.00	\$145,655.00	\$0.00
2020-03425	REG-204269	Scott Tyler	ROSS DRESS FOR LESS,	\$441,978.00	\$441,978.00	\$0.00

2020-03426	REG-204424	Scott Tyler	APPLEBEES NEIGHBORHOOD GRILL BAR,NEIGHBORHOOD RESTAURANT PARTNERS FLORIDA,	\$352,771.00	\$352,771.00	\$0.00
2020-03427	REG-204499	Scott Tyler	DOLLAR TREE,DOLLAR TREE STORES INC,	\$71,103.00	\$71,103.00	\$0.00
2020-03428	REG-204567	Scott Tyler	EARLS KITCHEN BAR,EARLS RESTAURANT MILLENNIA FL INC,	\$1,226,090.00	\$1,100,981.00	(\$125,109.00)
2020-03429	REG-204629	Scott Tyler	BEALLS OUTLET STORES,BEALLS INC,	\$162,953.00	\$162,953.00	\$0.00
2020-03430	REG-205944	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$79,117.00	\$79,117.00	\$0.00
2020-03431	REG-205970	Scott Tyler	HOBBY LOBBY,HOBBY LOBBY STORES INC,	\$317,578.00	\$317,578.00	\$0.00
2020-03432	REG-206223	Scott Tyler	ROSS DRESS FOR LESS,	\$469,701.00	\$469,701.00	\$0.00
2020-03433	REG-206685	Scott Tyler	APPLEBEES NEIGHBORHOOD GRILL BAR,NEIGHBORHOOD RESTAURANT PARTNERS FLORIDA,	\$261,862.00	\$261,862.00	\$0.00
2020-03434	REG-206767	Scott Tyler	SYSCO GUEST SERVICES,SYSCO GUEST SUPPLY LLC,	\$364,402.00	\$364,402.00	\$0.00
2020-03436	REG-207330	Scott Tyler	BIOMAT U S A INC,	\$664,057.00	\$595,151.00	(\$68,906.00)
2020-03437	REG-208004	Scott Tyler	BEALLS OUTLET STORES,BEALLS OUTLET STORES INC,	\$202,535.00	\$202,535.00	\$0.00
2020-03438	REG-208716	Scott Tyler	ROSS DRESS FOR LESS,	\$474,669.00	\$474,669.00	\$0.00
2020-03440	REG-210485	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$122,017.00	\$122,017.00	\$0.00
2020-03441	REG-210486	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$62,281.00	\$62,281.00	\$0.00
2020-03442	REG-210714	Scott Tyler	UNITED RENTALS,UNITED RENTALS NORTH AMERICA INC,	\$49,664,628.00	\$44,695,665.00	(\$4,968,963.00)
2020-03444	REG-211482	Scott Tyler	CARDINAL POINT CALL CENTER LLC,ALDI FLORIDA LLC,	\$257,781.00	\$229,503.00	(\$28,278.00)
2020-03445	REG-211563	Scott Tyler	BEALLS OUTLET STORE,BEALLS INC,	\$253,599.00	\$253,599.00	\$0.00

2020-03446	REG-211898	Scott Tyler	LONGHORN STEAKHOUSE ,	\$484,315.00	\$433,384.00	(\$50,931.00)
2020-03447	REG-212154	Scott Tyler	ROSS DRESS FOR LESS,	\$490,947.00	\$490,947.00	\$0.00
2020-03448	REG-212646	Scott Tyler	BAHAMA BREEZE ,BAHAMA BREEZE HOLDINGS LLC,	\$1,021,692.00	\$917,023.00	(\$104,669.00)
2020-03449	REG-212827	Scott Tyler	ROSS DRESS FOR LESS,	\$537,931.00	\$537,931.00	\$0.00
2020-03450	REG-212857	Scott Tyler	BURLINGTON COAT FACTORY,BURLINGTON COAT FACTORY WAREHOUSE CORP,	\$619,683.00	\$619,683.00	\$0.00
2020-03451	REG-213136	Scott Tyler	CINEPOLIS LUXURY CINEMAS,CINEPOLIS U S A,	\$1,421,991.00	\$1,277,292.00	(\$144,699.00)
2020-03452	REG-213753	Scott Tyler	ALDI,ALDI FLORIDA LLC,	\$705,774.00	\$632,697.00	(\$73,077.00)
2020-03453	REG-214945	Scott Tyler	HERC RENTALS INC,	\$14,613,231.00	\$14,613,231.00	\$0.00
2020-03454	REG-215093	Scott Tyler	BEST BLOCK LLC,QUIKRETE HOLDINGS INC,	\$1,174,600.00	\$1,054,640.00	(\$119,960.00)
2020-03455	REG-215106	Scott Tyler	BURLINGTON COAT FACTORY,BURLINGTON COAT FACTORY WAREHOUSE CORP,	\$571,565.00	\$571,565.00	\$0.00
2020-03456	REG-215690	Scott Tyler	FAMILY DOLLAR,FAMILY DOLLAR STORES OF FLORIDA LLC,	\$180,895.00	\$180,895.00	\$0.00
2020-03457	REG-216122	Scott Tyler	ROSS DRESS FOR LESS,	\$360,033.00	\$360,033.00	\$0.00
2020-03458	REG-216616	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$285,414.00	\$285,414.00	\$0.00
2020-03459	REG-216617	Scott Tyler	D DS DISCOUNTS,ROSS DRESS FOR LESS INC,	\$291,270.00	\$291,270.00	\$0.00
2020-03460	REG-216880	Scott Tyler	ROSS DRESS FOR LESS,	\$433,955.00	\$433,955.00	\$0.00
2020-03461	REG-218298	Scott Tyler	SYGMA NETWORK,	\$4,411,225.00	\$4,411,225.00	\$0.00
2020-03463	REG-110975	Scott Tyler	UNITED RENTALS,UNITED RENTALS NORTH AMERICA INC,	\$4,481,205.00	\$4,030,585.00	(\$450,620.00)
2020-03464	REG-110976	Scott Tyler	LONGHORN STEAKHOUSE,RARE HOSPITALITY MANAGEMENT LLC,	\$111,813.00	\$98,132.00	(\$13,681.00)
2020-03465	REG-111293	Scott Tyler	BAHAMA BREEZE,BAHAMA BREEZE HOLDINGS LLC,	\$511,893.00	\$458,204.00	(\$53,689.00)

2020-03466	REG-112545	Scott Tyler	RED LOBSTER RESTAURANT,RED LOBSTER HOSPITALITY LLC,	\$243,166.00	\$243,166.00	\$0.00
2020-03467	REG-115321	Scott Tyler	WINN DIXIE,SOUTHEASTERN GROCERS,SAMSON MERGER SUBS LLC,	\$675,073.00	\$675,073.00	\$0.00
2020-03470	REG-120837	Scott Tyler	WORLD PAC INC,	\$120,277.00	\$120,277.00	\$0.00
2020-03471	REG-121012	Scott Tyler	NEIMAN MARCUS,NEIMAN MARCUS GROUP INC,	\$838,075.00	\$838,075.00	\$0.00
2020-03472	REG-121965	Scott Tyler	UNITED RENTALS,UNITED RENTALS NORTH AMERICA INC,	\$3,202,996.00	\$2,880,196.00	(\$322,800.00)
2020-03473	REG-122186	Scott Tyler	OLIVE GARDEN,FLORIDA SE LLC,	\$362,237.00	\$323,513.00	(\$38,724.00)
2020-03498	REG-201144	DEL FRISCOS,LANDRYS RESTAURANT GROUP,	DEL FRISCOS,LANDRYS RESTAURANT GROUP,	\$971,121.00	\$971,121.00	\$0.00
2020-03506	01-22-30-5242-00-500	Robert Peyton	THR FLORIDA L P,	\$240,362.00	\$240,362.00	\$0.00
2020-03507	01-22-31-7793-01-540	Robert Peyton	2017-1 IH BORROWER L P,	\$241,730.00	\$241,730.00	\$0.00
2020-03508	01-22-31-8695-01-190	Robert Peyton	2018-1 IH BORROWER LP,	\$279,103.00	\$279,103.00	\$0.00
2020-03509	01-23-30-7795-00-180	Robert Peyton	2017-2 IH BORROWER LP,	\$233,512.00	\$233,512.00	\$0.00
2020-03510	01-21-28-0634-00-270	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$202,524.00	\$202,524.00	\$0.00
2020-03513	01-22-28-8210-00-280	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER L L C,	\$170,255.00	\$170,255.00	\$0.00
2020-03515	01-22-31-7793-00-800	Robert Peyton	2019-1 IH BORROWER L P,	\$279,963.00	\$279,963.00	\$0.00
2020-03516	01-22-31-8309-01-280	Robert Peyton	IH4 PROPERTY FLORIDA LP,	\$299,132.00	\$299,132.00	\$0.00
2020-03517	01-22-31-8309-01-660	Robert Peyton	AH4R-FL4 LLC,	\$298,268.00	\$298,268.00	\$0.00
2020-03518	01-22-31-8694-00-570	Robert Peyton	2018-1 IH BORROWER LP,	\$285,717.00	\$285,717.00	\$0.00
2020-03519	01-22-31-8695-01-520	Robert Peyton	AH4R PROPERTIES TWO LLC,	\$283,069.00	\$283,069.00	\$0.00
2020-03521	01-22-31-8697-02-470	Robert Peyton	IH4 PROPERTY FLORIDA LP,	\$243,254.00	\$243,254.00	\$0.00
2020-03522	01-23-29-1696-00-250	Robert Peyton	HPA BORROWER 2017-1 ML LLC,	\$342,370.00	\$342,370.00	\$0.00
2020-03523	01-23-31-1982-14-125	Robert Peyton	2019-1 IH BORROWER L P,	\$294,734.00	\$294,734.00	\$0.00
2020-03526	01-23-32-7602-38-070	Robert Peyton	THR FLORIDA L P,	\$257,114.00	\$257,114.00	\$0.00

2020-03527	01-23-32-7602-60-130	Robert Peyton	HPA BORROWER 2016-2 ML LLC,	\$294,275.00	\$294,275.00	\$0.00
2020-03529	02-22-31-7839-00-080	Robert Peyton	2017-1 IH BORROWER L P,	\$275,705.00	\$275,705.00	\$0.00
2020-03531	02-21-28-7656-02-740	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$240,955.00	\$240,955.00	\$0.00
2020-03535	02-22-28-7559-04-310	Robert Peyton	CERBERUS SFR HOLDINGS III L P,	\$255,457.00	\$255,457.00	\$0.00
2020-03536	02-22-31-7839-00-910	Robert Peyton	2019-1 IH BORROWER L P,	\$268,516.00	\$268,516.00	\$0.00
2020-03537	02-22-31-7839-01-880	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER LLC,	\$236,720.00	\$236,720.00	\$0.00
2020-03538	02-22-31-7839-01-960	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$258,225.00	\$258,225.00	\$0.00
2020-03539	02-22-31-7839-02-110	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES SEVEN LLC,	\$280,327.00	\$280,327.00	\$0.00
2020-03540	02-22-31-7839-03-300	Robert Peyton	ALTO ASSET COMPANY 2 LLC,	\$219,679.00	\$219,000.00	(\$679.00)
2020-03541	02-23-30-3885-00-670	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES SEVEN LLC,	\$196,295.00	\$196,295.00	\$0.00
2020-03543	16-22-30-3190-01-250	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$324,047.00	\$324,047.00	\$0.00
2020-03545	03-20-27-8438-02-650	Robert Peyton	THR FLORIDA L P,	\$245,668.00	\$245,668.00	\$0.00
2020-03546	03-21-28-9092-00-080	Robert Peyton	2018-2 IH BORROWER LP,	\$345,150.00	\$345,150.00	\$0.00
2020-03547	03-22-28-2834-01-280	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER L L C,	\$182,890.00	\$182,890.00	\$0.00
2020-03550	04-23-31-1863-01-350	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$302,404.00	\$302,404.00	\$0.00
2020-03552	04-22-30-9414-04-120	Robert Peyton	TRANS AM SFE II LLC,	\$250,225.00	\$225,000.00	(\$25,225.00)
2020-03553	04-23-27-8228-21-004	Robert Peyton	2018-2 IH BORROWER LP,	\$262,402.00	\$262,402.00	\$0.00
2020-03555	04-23-27-8229-21-175	Robert Peyton	AMERICAN HOMES 4 RENT,	\$263,421.00	\$263,421.00	\$0.00
2020-03556	04-23-27-8229-21-205	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$280,549.00	\$280,549.00	\$0.00
2020-03558	04-23-31-1863-00-640	Robert Peyton	AMH PORTFOLIO A LLC,	\$359,169.00	\$359,169.00	\$0.00
2020-03560	04-23-31-1865-00-390	Robert Peyton	AMERICAN HOMES 4 RENT,	\$346,610.00	\$346,610.00	\$0.00
2020-03561	05-21-28-6690-01-540	Robert Peyton	2017-1 IH BORROWER L P,	\$285,989.00	\$285,989.00	\$0.00
2020-03562	05-23-31-1974-01-830	Robert Peyton	THR FLORIDA L P,	\$263,903.00	\$263,903.00	\$0.00
2020-03563	05-21-28-6690-00-840	Robert Peyton	RJ AMERICAN HOMES 4 RENT ONE LLC,	\$275,442.00	\$275,442.00	\$0.00
2020-03566	05-21-28-6690-00-970	Robert Peyton	AH4R PROPERTIES LLC,	\$252,979.00	\$252,979.00	\$0.00

2020-03567	05-21-28-6690-00-980	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$259,580.00	\$259,580.00	\$0.00
2020-03570	05-21-28-6691-03-120	Robert Peyton	HPA II BORROWER 2019-1 LLC,	\$294,506.00	\$294,506.00	\$0.00
2020-03571	05-21-28-6691-03-140	Robert Peyton	AH4R PROPERTIES LLC,	\$299,083.00	\$299,083.00	\$0.00
2020-03572	05-21-28-6692-03-600	Robert Peyton	2017-1 IH BORROWER L P,	\$314,201.00	\$314,201.00	\$0.00
2020-03574	05-21-28-6692-03-920	Robert Peyton	2018-2 IH BORROWER LP,	\$312,408.00	\$312,408.00	\$0.00
2020-03576	05-22-30-1592-01-131	Robert Peyton	2018-3 IH BORROWER LP,	\$352,111.00	\$352,111.00	\$0.00
2020-03577	05-22-31-9458-01-610	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$217,538.00	\$217,538.00	\$0.00
2020-03579	05-23-31-1974-01-820	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$254,523.00	\$254,523.00	\$0.00
2020-03580	05-23-31-2000-00-541	Robert Peyton	SRMZ 4 ASSET COMPANY 1 LLC,	\$186,819.00	\$186,819.00	\$0.00
2020-03584	06-21-28-4444-00-250	Robert Peyton	HPA BORROWER 2017-1 ML LLC,	\$285,952.00	\$285,952.00	\$0.00
2020-03586	06-22-31-9440-00-040	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$237,984.00	\$237,984.00	\$0.00
2020-03588	06-23-31-2100-01-119	Robert Peyton	HPA II BORROWER 2020-1 LLC,	\$357,632.00	\$357,632.00	\$0.00
2020-03590	07-22-31-0253-00-660	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER L L C,	\$222,352.00	\$222,352.00	\$0.00
2020-03594	07-23-30-2696-09-110	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$265,505.00	\$265,505.00	\$0.00
2020-03596	08-23-31-0175-01-150	Robert Peyton	RJ AMERICAN HOMES 4 RENT ONE LLC,	\$277,974.00	\$277,974.00	\$0.00
2020-03597	08-23-31-3745-00-530	Robert Peyton	AMERICAN HOMES 4 RENT,	\$252,702.00	\$252,702.00	\$0.00
2020-03598	09-22-30-0940-02-280	Robert Peyton	SWH 2017-1 BORROWER LP,	\$323,213.00	\$323,213.00	\$0.00
2020-03599	09-22-30-9437-00-130	Robert Peyton	HPA BORROWER 2018-1 MS LLC,	\$385,572.00	\$385,572.00	\$0.00
2020-03600	09-23-31-0202-00-310	Robert Peyton	2018-4 IH BORROWER LP,	\$297,261.00	\$297,261.00	\$0.00
2020-03602	09-24-29-1812-02-180	Robert Peyton	2018-4 IH BORROWER LP,	\$253,923.00	\$253,923.00	\$0.00
2020-03603	10-22-28-1819-00-030	Robert Peyton	2017-1 IH BORROWER L P,	\$230,210.00	\$230,210.00	\$0.00
2020-03605	11-23-29-5571-03-020	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER L L C,	\$189,222.00	\$189,222.00	\$0.00
2020-03606	11-23-30-8813-00-011	Robert Peyton	ALTO ASSET COMPANY 1 LLC,	\$238,324.00	\$238,324.00	\$0.00
2020-03608	12-21-28-0022-01-150	Robert Peyton	MUPR 3 ASSETS LLC,	\$177,437.00	\$177,437.00	\$0.00

2020-03609	12-22-27-1845-01-760	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$240,356.00	\$240,356.00	\$0.00
2020-03612	12-22-27-8674-00-520	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$283,484.00	\$283,484.00	\$0.00
2020-03613	12-22-29-4996-13-220	Robert Peyton	AMERICAN HOMES 4 RENT,	\$473,862.00	\$473,862.00	\$0.00
2020-03614	12-22-31-1464-05-060	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER LLC,	\$188,031.00	\$188,031.00	\$0.00
2020-03615	12-22-31-1466-02-670	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES SEVEN LLC,	\$273,139.00	\$273,139.00	\$0.00
2020-03616	12-22-31-8308-00-260	Robert Peyton	IH6 PROPERTY FLORIDA L P,	\$303,356.00	\$303,356.00	\$0.00
2020-03617	12-23-30-0863-00-460	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES SEVEN LLC,	\$212,159.00	\$212,159.00	\$0.00
2020-03619	12-23-32-1168-02-230	Robert Peyton	RJ AMERICAN HOMES 4 RENT ONE LLC,	\$273,319.00	\$273,319.00	\$0.00
2020-03621	13-23-29-4529-00-800	Robert Peyton	2018-1 IH BORROWER LP,	\$287,864.00	\$287,864.00	\$0.00
2020-03622	13-23-29-6934-00-250	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$327,894.00	\$327,894.00	\$0.00
2020-03623	13-24-29-9179-03-810	Robert Peyton	AMERICAN HOMES 4 RENT,	\$288,434.00	\$288,434.00	\$0.00
2020-03624	14-21-28-2590-01-070	Robert Peyton	CSMA FT LLC,	\$116,732.00	\$116,732.00	\$0.00
2020-03625	14-21-28-2590-03-010	Robert Peyton	RESI TL1 BORROWER LLC,	\$130,470.00	\$130,470.00	\$0.00
2020-03626	14-21-28-2590-05-030	Robert Peyton	PPIII FM BORROWER LLC,	\$187,634.00	\$187,634.00	\$0.00
2020-03627	14-21-28-5942-06-060	Robert Peyton	AMNL ASSET COMPANY 1 LLC,	\$177,222.00	\$177,222.00	\$0.00
2020-03628	14-22-28-1770-01-570	Robert Peyton	CERBERUS SFR HOLDINGS II L P,	\$224,259.00	\$224,259.00	\$0.00
2020-03629	14-22-31-0787-00-620	Robert Peyton	2017-2 IH BORROWER LP,	\$172,044.00	\$172,044.00	\$0.00
2020-03630	14-22-31-0788-00-660	Robert Peyton	TAH 2017-1 BORROWER LLC,	\$168,616.00	\$168,616.00	\$0.00
2020-03631	14-22-31-0789-00-610	Robert Peyton	TAH 2017-1 BORROWER LLC,	\$168,127.00	\$168,127.00	\$0.00
2020-03633	14-22-31-1808-00-600	Robert Peyton	TRAMS AM SFE II LLC,	\$214,079.00	\$212,500.00	(\$1,579.00)
2020-03634	14-22-31-7040-00-030	Robert Peyton	AMH PORTFOLIO B LLC,	\$199,950.00	\$199,950.00	\$0.00
2020-03636	15-21-28-0000-00-259	Robert Peyton	2018-1 IH BORROWER LP,	\$243,329.00	\$243,329.00	\$0.00
2020-03637	15-24-29-8173-01-160	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$283,928.00	\$283,928.00	\$0.00
2020-03638	16-22-31-7768-00-580	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$189,732.00	\$189,732.00	\$0.00
2020-03639	16-22-32-1427-02-088	Robert Peyton	2017-1 IH BORROWER L P,	\$269,705.00	\$269,705.00	\$0.00

2020-03641	16-22-28-9063-00-690	Robert Peyton	2018-4 IH BORROWER LP,	\$295,477.00	\$295,477.00	\$0.00
2020-03642	16-22-32-1427-02-143	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$283,495.00	\$283,495.00	\$0.00
2020-03644	16-22-32-1523-00-990	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$266,043.00	\$266,043.00	\$0.00
2020-03645	16-22-32-1526-01-240	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$398,356.00	\$398,356.00	\$0.00
2020-03646	16-23-30-2974-00-660	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$322,892.00	\$322,892.00	\$0.00
2020-03647	16-23-30-9562-03-120	Robert Peyton	SRMZ 4 ASSET COMPANY 2 LLC,	\$219,590.00	\$219,590.00	\$0.00
2020-03648	16-24-29-8110-00-220	Robert Peyton	SRMZ 4 ASSET COMPANY 1 LLC,	\$213,866.00	\$213,866.00	\$0.00
2020-03649	16-24-29-8171-00-170	Robert Peyton	2018-3 IH BORROWER LP,	\$226,458.00	\$226,458.00	\$0.00
2020-03650	16-24-31-5131-00-880	Robert Peyton	HPA BORROWER 2016-2 LLC,	\$310,734.00	\$310,734.00	\$0.00
2020-03651	17-20-28-7424-07-540	Robert Peyton	THR FLORIDA L P,	\$356,260.00	\$356,260.00	\$0.00
2020-03652	17-22-32-1378-03-400	Robert Peyton	THR FLORIDA L P,	\$286,947.00	\$286,947.00	\$0.00
2020-03653	17-22-32-1378-04-350	Robert Peyton	2017-1 IH BORROWER L P,	\$286,029.00	\$286,029.00	\$0.00
2020-03654	17-24-29-2001-04-080	Robert Peyton	2017-1 IH BORROWER L P,	\$257,453.00	\$257,453.00	\$0.00
2020-03655	17-20-28-7428-09-670	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$317,931.00	\$317,931.00	\$0.00
2020-03656	17-20-28-7429-12-050	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$289,469.00	\$289,469.00	\$0.00
2020-03657	17-21-28-0880-01-320	Robert Peyton	HPA BORROWER 2018-1 ML LLC,	\$327,489.00	\$327,489.00	\$0.00
2020-03658	17-22-31-7469-00-100	Robert Peyton	2018-4 IH BORROWER LP,	\$206,421.00	\$206,421.00	\$0.00
2020-03659	17-22-31-7469-00-670	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$221,018.00	\$221,018.00	\$0.00
2020-03662	18-20-28-6099-00-340	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$355,397.00	\$355,397.00	\$0.00
2020-03667	19-22-32-9085-03-390	Robert Peyton	2018-2 IH BORROWER LP,	\$314,355.00	\$314,355.00	\$0.00
2020-03670	19-22-32-9085-04-340	Robert Peyton	AMH PORTFOLIO A LLC,	\$300,775.00	\$300,775.00	\$0.00
2020-03676	20-22-31-6690-00-250	Robert Peyton	2019-1 IH BORROWER L P,	\$180,500.00	\$180,500.00	\$0.00
2020-03677	20-22-31-6698-05-190	Robert Peyton	2018-4 IH BORROWER LP,	\$227,190.00	\$227,190.00	\$0.00
2020-03678	20-22-31-6699-05-930	Robert Peyton	2019-1 IH BORROWER L P,	\$226,376.00	\$226,376.00	\$0.00
2020-03679	20-22-31-9640-00-270	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$230,857.00	\$230,857.00	\$0.00
2020-03681	21-22-32-1524-00-900	Robert Peyton	THR FLORIDA L P,	\$350,149.00	\$350,149.00	\$0.00

2020-03686	22-22-28-7949-00-430	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$184,998.00	\$184,998.00	\$0.00
2020-03687	22-22-31-9112-00-240	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES THREE LLC,	\$211,778.00	\$211,778.00	\$0.00
2020-03688	22-23-27-1527-01-740	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$355,132.00	\$355,132.00	\$0.00
2020-03689	23-22-31-0892-00-290	Robert Peyton	AMERICAN HOMES 4 RENT PROPERTIES SIX LLC,	\$299,981.00	\$299,981.00	\$0.00
2020-03691	23-22-31-8973-00-940	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$273,175.00	\$273,175.00	\$0.00
2020-03693	23-23-28-6294-00-040	Robert Peyton	HPA II BORROWER 2019-1 LLC,	\$393,448.00	\$393,448.00	\$0.00
2020-03694	23-23-28-6300-00-490	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$363,806.00	\$363,806.00	\$0.00
2020-03695	24-22-31-9064-02-820	Robert Peyton	2018-2 IH BORROWER LP,	\$277,331.00	\$277,331.00	\$0.00
2020-03698	24-22-30-2295-00-490	Robert Peyton	ALTO ASSET COMPANY 2 LLC,	\$185,085.00	\$185,085.00	\$0.00
2020-03699	24-22-31-9064-01-640	Robert Peyton	AH4R I FL ORLANDO LLC,	\$278,983.00	\$278,983.00	\$0.00
2020-03700	24-22-31-9064-01-970	Robert Peyton	AH4R PROPERTIES LLC,	\$293,427.00	\$293,427.00	\$0.00
2020-03701	24-22-31-9064-02-500	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$319,149.00	\$319,149.00	\$0.00
2020-03702	25-22-30-6836-01-100	Robert Peyton	2017-2 IH BORROWER LP,	\$235,905.00	\$235,905.00	\$0.00
2020-03703	25-21-29-0998-00-150	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$249,233.00	\$249,233.00	\$0.00
2020-03704	25-21-29-4773-00-050	Robert Peyton	HPA II BORROWER 2020-1 LLC,	\$352,579.00	\$352,579.00	\$0.00
2020-03705	25-22-30-6822-00-260	Robert Peyton	AMNL ASSET COMPANY 1 LLC,	\$208,648.00	\$208,648.00	\$0.00
2020-03706	25-22-30-6824-00-300	Robert Peyton	TAH 2017-1 BORROWER LLC,	\$215,746.00	\$215,746.00	\$0.00
2020-03707	25-23-27-6226-00-340	Robert Peyton	HPA BORROWER 2016-2 LLC,	\$329,431.00	\$329,431.00	\$0.00
2020-03709	25-24-30-4944-00-430	Robert Peyton	VSP ORLANDO LLC,	\$370,490.00	\$370,490.00	\$0.00
2020-03710	25-24-30-4944-00-370	Robert Peyton	HPA JV BORROWER 2019-1 ATH LLC,	\$373,373.00	\$373,373.00	\$0.00
2020-03711	26-22-31-9053-00-430	Robert Peyton	2017-2 IH BORROWER LP,	\$308,044.00	\$308,044.00	\$0.00
2020-03712	26-22-30-2361-00-720	Robert Peyton	CERBERUS SFR HOLDINGS II L P,	\$183,029.00	\$183,029.00	\$0.00
2020-03713	26-22-30-5770-01-500	Robert Peyton	ALTO ASSET COMPANY 1 LLC,	\$203,720.00	\$203,720.00	\$0.00
2020-03714	26-22-31-8991-00-270	Robert Peyton	AH4R PROPERTIES LLC,	\$271,617.00	\$271,617.00	\$0.00
2020-03716	26-22-31-9051-00-700	Robert Peyton	2017-1 IH BORROWER L P,	\$264,615.00	\$264,615.00	\$0.00

2020-03717	26-22-31-9103-00-060	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$285,840.00	\$285,840.00	\$0.00
2020-03718	26-23-29-0145-01-540	Robert Peyton	2019-1 IH BORROWER L P,	\$199,142.00	\$199,142.00	\$0.00
2020-03720	27-21-29-0362-00-200	Robert Peyton	SRMZ 4 ASSET COMPANY 1 LLC,	\$169,419.00	\$169,419.00	\$0.00
2020-03721	27-22-30-0404-04-050	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$226,630.00	\$226,630.00	\$0.00
2020-03722	27-22-31-8930-00-690	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$237,495.00	\$237,495.00	\$0.00
2020-03724	28-20-28-7145-00-330	Robert Peyton	AH4R PROPERTIES TWO LLC,	\$251,000.00	\$251,000.00	\$0.00
2020-03726	28-22-27-4025-02-670	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$413,411.00	\$413,411.00	\$0.00
2020-03728	29-20-28-4750-00-850	Robert Peyton	HPA BORROWER 2018-1 MS LLC,	\$323,167.00	\$323,167.00	\$0.00
2020-03729	29-22-28-7815-01-030	Robert Peyton	AMERICAN HOMES 4 RENT,	\$282,899.00	\$282,899.00	\$0.00
2020-03733	29-23-30-1859-00-440	Robert Peyton	IH6 PROPERTY FLORIDA L P,	\$297,800.00	\$297,800.00	\$0.00
2020-03734	29-24-30-0330-00-360	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$218,689.00	\$218,689.00	\$0.00
2020-03735	30-22-32-9006-00-140	Robert Peyton	2017-2 IH BORROWER LP,	\$322,025.00	\$322,025.00	\$0.00
2020-03736	30-24-30-3420-00-040	Robert Peyton	2017-2 IH BORROWER LP,	\$270,578.00	\$270,578.00	\$0.00
2020-03739	30-20-28-0231-04-300	Robert Peyton	IH 6 PROPERTY FLORIDA LP,	\$243,144.00	\$243,144.00	\$0.00
2020-03740	30-20-28-0233-02-220	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$248,920.00	\$248,920.00	\$0.00
2020-03742	30-22-27-4015-00-640	Robert Peyton	HPA BORROWER 2016-2 ML LLC,	\$348,626.00	\$348,626.00	\$0.00
2020-03743	30-22-28-1000-01-250	Robert Peyton	2018-3 IH BORROWER LP,	\$425,161.00	\$425,161.00	\$0.00
2020-03746	30-22-32-9007-02-152	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$292,164.00	\$292,164.00	\$0.00
2020-03747	30-22-32-9012-00-260	Robert Peyton	2018-4 IH BORROWER LP,	\$302,568.00	\$302,568.00	\$0.00
2020-03748	30-22-32-9086-00-500	Robert Peyton	SWH 2017-1 BORROWER LP,	\$321,635.00	\$321,635.00	\$0.00
2020-03749	30-24-29-3108-00-590	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$297,572.00	\$297,572.00	\$0.00
2020-03750	30-24-29-3121-00-200	Robert Peyton	IH 6 PROPERTY FLORIDA LP,	\$271,877.00	\$271,877.00	\$0.00
2020-03751	31-20-28-2833-00-170	Robert Peyton	IH 6 PROPERTY FLORIDA LP,	\$260,093.00	\$260,093.00	\$0.00
2020-03753	19-22-31-1533-00-045	Robert Peyton	ALTO ASSET COMPANY 2 LLC,	\$171,528.00	\$171,528.00	\$0.00

2020-03755	31-24-30-1737-01-790	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$281,618.00	\$281,618.00	\$0.00
2020-03756	31-24-30-1737-02-380	Robert Peyton	2017-2 IH BORROWER LP,	\$281,618.00	\$281,618.00	\$0.00
2020-03757	31-24-30-2750-00-240	Robert Peyton	2018-2 IH BORROWER LP,	\$235,238.00	\$235,238.00	\$0.00
2020-03758	32-22-28-1855-02-180	Robert Peyton	HPA II BORROWER 2020-1 ML LLC,	\$308,621.00	\$308,621.00	\$0.00
2020-03759	32-22-30-2162-03-120	Robert Peyton	CERBERUS SFR HOLDINGS II L P,	\$234,273.00	\$234,273.00	\$0.00
2020-03760	32-22-31-1803-00-930	Robert Peyton	HPA BORROWER 2016 ML LLC,	\$360,845.00	\$360,845.00	\$0.00
2020-03761	32-22-31-2660-00-520	Robert Peyton	RJ AMERICAN HOMES 4 RENT TWO LLC,	\$289,213.00	\$289,213.00	\$0.00
2020-03762	32-22-31-9350-02-360	Robert Peyton	CERBERUS SFR HOLDINGS III L P,	\$239,624.00	\$239,624.00	\$0.00
2020-03763	32-22-31-9351-00-840	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$235,545.00	\$235,545.00	\$0.00
2020-03766	33-20-28-6918-01-090	Robert Peyton	THR FLORIDA L P,	\$266,108.00	\$266,108.00	\$0.00
2020-03767	33-22-31-9384-01-650	Robert Peyton	THR FLORIDA L P,	\$316,953.00	\$316,953.00	\$0.00
2020-03768	33-20-28-7103-00-720	Robert Peyton	HPA BORROWER 2016-1 LLC,	\$248,896.00	\$248,896.00	\$0.00
2020-03769	33-20-28-7103-00-740	Robert Peyton	AH4R PROPERTIES LLC,	\$234,113.00	\$234,113.00	\$0.00
2020-03771	33-21-29-2833-00-120	Robert Peyton	2018-4 IH BORROWER LP,	\$144,593.00	\$144,593.00	\$0.00
2020-03772	33-21-29-7478-00-290	Robert Peyton	2018-4 IH BORROWER LP,	\$178,396.00	\$171,089.00	(\$7,307.00)
2020-03773	33-21-29-7495-00-010	Robert Peyton	AMNL ASSET COMPANY 1 LLC,	\$180,233.00	\$172,500.00	(\$7,733.00)
2020-03774	33-21-29-8978-00-130	Robert Peyton	ALTO ASSET COMPANY 1 LLC,	\$168,209.00	\$168,209.00	\$0.00
2020-03775	33-22-30-2160-02-740	Robert Peyton	2019-1 IH BORROWER L P,	\$282,625.00	\$282,625.00	\$0.00
2020-03776	33-22-31-9384-01-630	Robert Peyton	IH5 PROPERTY FLORIDA LP,	\$303,629.00	\$303,629.00	\$0.00
2020-03777	33-22-31-9384-01-810	Robert Peyton	AMH PORTFOLIO A LLC,	\$318,231.00	\$318,231.00	\$0.00
2020-03778	33-22-31-9468-00-720	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$286,358.00	\$286,358.00	\$0.00
2020-03781	34-22-28-7417-01-350	Robert Peyton	2017-2 IH BORROWER LP,	\$285,058.00	\$285,058.00	\$0.00
2020-03784	34-22-28-7294-01-710	Robert Peyton	SWH 2017-1 BORROWER LP,	\$261,823.00	\$261,823.00	\$0.00
2020-03786	34-24-29-2662-00-630	Robert Peyton	2018-3 IH BORROWER LP,	\$332,926.00	\$332,926.00	\$0.00
2020-03787	34-24-29-2669-00-180	Robert Peyton	LSF9 MASTER PARTICIPATION TRUST,	\$358,067.00	\$358,067.00	\$0.00
2020-03788	35-23-27-5432-00-970	Robert Peyton	THR FLORIDA L P,	\$290,426.00	\$290,426.00	\$0.00
2020-03789	35-21-29-7848-00-250	Robert Peyton	ALTO ASSET COMPANY 1 LLC,	\$179,327.00	\$170,000.00	(\$9,327.00)

2020-03790	35-22-27-2828-00-010	Robert Peyton	HPA BORROWER 2020-2 ML LLC,	\$457,385.00	\$457,385.00	\$0.00
2020-03791	35-22-30-0480-01-850	Robert Peyton	SRMZ 4 ASSET COMPANY 2 LLC,	\$199,523.00	\$199,523.00	\$0.00
2020-03792	35-22-30-0484-02-360	Robert Peyton	CPI/AMHERST SFR PROGRAM OWNER L L C,	\$191,777.00	\$191,777.00	\$0.00
2020-03793	35-22-31-2003-00-260	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$244,159.00	\$244,159.00	\$0.00
2020-03794	35-22-31-8961-00-140	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$300,917.00	\$300,917.00	\$0.00
2020-03799	36-22-31-5927-01-480	Robert Peyton	THR FLORIDA L P,	\$353,283.00	\$353,283.00	\$0.00
2020-03800	36-24-29-2855-70-078	Robert Peyton	IH3 PROPERTY FLORIDA LP,	\$249,499.00	\$249,499.00	\$0.00
2020-03801	36-22-27-4802-00-270	Robert Peyton	HPA II BORROWER 2020-1 LLC,	\$411,079.00	\$411,079.00	\$0.00
2020-03802	36-22-29-7128-00-180	Robert Peyton	RH PARTNERS OWNERCO LLC,	\$219,974.00	\$219,974.00	\$0.00
2020-03803	36-22-31-7981-00-040	Robert Peyton	IH6 PROPERTY FLORIDA LP,	\$248,509.00	\$248,509.00	\$0.00
2020-03805	36-24-29-2855-70-092	Robert Peyton	IH6 PROPERTY FLORIDA L P,	\$224,712.00	\$224,712.00	\$0.00
2020-03807	36-24-29-9311-84-030	ROBERT PEYTON	SWH 2017-1 BORROWER LP,	\$234,019.00	\$234,019.00	\$0.00
2020-03809	20-22-30-6350-00-001	RYAN LLC	ORLANDO FASHION SQUARE LAND CONDOMINIUM ASSN INC,	\$100.00	\$100.00	\$0.00
2020-03810	20-22-30-6350-01-000	RYAN LLC	SERITAGE SRC FINANCE LLC,	\$18,677,196.00	\$18,677,196.00	\$0.00
2020-03811	20-22-30-6350-02-000	RYAN LLC	FCPT HOLDINGS LLC,	\$2,389,313.00	\$2,389,313.00	\$0.00
2020-03812	20-22-30-6350-03-000	RYAN LLC	SERITAGE SRC FINANCE LLC,	\$399,323.00	\$399,323.00	\$0.00
2020-03813	20-22-30-6350-04-000	RYAN LLC	FCPT HOLDINGS LLC,	\$1,794,075.00	\$1,794,075.00	\$0.00
2020-03831	REG-182725	FLORIDA PROPERTY TAX SERVICE	TREKKER TRACTOR LLC,	\$4,481,935.00	\$4,481,935.00	\$0.00
2020-03842	13-22-29-7691-00-050	HALL GAVIN WILLIAM,HALL DAWN HATTON,	HALL GAVIN WILLIAM,HALL DAWN HATTON,	\$639,213.00	\$608,809.00	(\$30,404.00)

Total Reduction
(\$85,176,901.70)

RICK SINGH, CFA
ORANGE COUNTY PROPERTY APPRAISER

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



November 18, 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: 2020-00147; Heard on: October 8, 2020; Petitioner: Dan Leonard; Parcel 01-22-29-3712-13-031

Dear Members of the Value Adjustment Board:

I represent the Orange County Property Appraiser's office. We respectfully request that you reconsider and reject Special Magistrate Dawn Grace-Jones' recommendations in the above-listed petitions as not complying with Florida Statutes and other binding legal authority.

This hearing exclusively dealt with the issue of "substantial completion" which is a legal issue, and the hearing was rightfully held before an Attorney Special Magistrate. Evidence was presented at the hearing, by both parties, which demonstrated that the subject property is the site of an assisted living facility which received a temporary certificate of occupancy in December 2019. However, the Petitioner argued that because the facility was not *licensed for use* as an assisted living facility until after January 1, 2020, the improvements were not "substantially complete" for taxation purposes and the Special Magistrate agreed with that argument in her recommendation.

Taxation is not contingent upon whether a license to operate the business has been granted. As presented by the Property Appraiser during the hearing, the term "substantially completed" is defined in Florida Statutes as "the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed" § 192.042(1), *Florida Statutes*. "Even if some minor items were lacking, if a building can be used for its intended purpose it may be deemed substantially complete for tax purposes... Every detail of construction is not required to be completed and construction does not necessarily have to be final." Hausman v. Bayrock Investment Company, 530 So.2d 938, 940 (Fla. 5th DCA 1988). (See also Manufacturers National Corp. v. Blake, 287 So.2d



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129 (Fla. 3rd DCA 1973), where the Court tacitly found that temporary certificates of occupancy can be considered evidence of an ability to occupy a property and be used for the purpose intended, and therefore constituting substantial completion.)

In her written decision, the Special Magistrate misstates the Property Appraiser's argument and Florida Statute 192.042, by stating "a structure is not substantially completed where it can be used because it could be used on 1/1/2020 for which it was constructed." (sic) (emphasis added). Importantly, Petitioner did not provide any evidence to show that the improvements were NOT substantially completed. Instead, Petitioner simply provided licenses to operate their business on the property, which were issued after the lien date, stating that the property could not be used for its stated purposes as an assisted living facility because they could not yet take in patients/residents. This information may have been helpful in determining marketability of an assisted living facility that is fully licensed, but this hearing was not related to valuation and whether or not the business is operating, open, or able to operate is irrelevant to a determination of whether the improvements are substantially complete. This argument is similar to the taxpayer's argument in Markham v. Kauffman, 284 So. 2d 416 (Fla. 4th DCA 1973) where tenants were unable to occupy the property but the court found that "a building was substantially complete when it had reached the stage where it could be put to the use for which it was intended, even though some minor items might be required to be added."

The Special Magistrate seems to confuse a highest and best use analysis with a substantial completion analysis, or at least conflates the two analyses. While case law, statutes, and administrative codes are not considered evidence, the special magistrate relies upon administrative rules that are irrelevant to the matter at hand and which were not presented at the hearing, to inform her decision. For example, the Special Magistrate cited Florida Administrative Register Rule 59A-36A.014, which pertains to Assisted Living Facility licensure requirements. For tax roll purposes, the question presented is "were the improvements substantially complete" and should they be added to the tax roll. Whether or not the facility is licensed and the requirements for such licensure is wholly irrelevant to the analysis to be undertaken by the Value Adjustment Board.

For ease of reference, the Property Appraiser's office included the Special Magistrate's recommendation from petition 2019-02337 in its evidence for this hearing because the facts were so similar. The building was complete and ready for occupancy, but no tenants had moved in as of January 1, 2019, and only a Temporary Certificate of Occupancy had been issued. In that recommendation, the Special Magistrate held that the Petitioner failed to introduce any evidence that there existed any physical impediment to allowing tenants to occupy the premises, such as inaccessible areas, or incomplete essential building elements, citing to Forte Towers East, Inc. v. Blake, 275 So.2d 39 (Fla. 3rd DCA 1973). The circumstances in the case are similar and the Special Magistrate's ruling in this matter is not only legally incorrect but creates inequity with similarly situated properties.

In her ruling, the Special Magistrate simply says that the instant facts are distinguishable from the binding case law yet fails to state how that is true. Instead, she merely points out that the full Certificate of Occupancy and license to operate were issued after the lien date. Again, the issue is not whether a business can be operated on the property or whether tenants can occupy it, but whether it is substantially complete for taxation purposes. This property was substantially complete and physically ready for occupancy and no evidence to the contrary was presented.

Based on the foregoing, we request that the Special Magistrate's recommendation be rejected and that the Property Appraiser's value, and determination that the subject property was substantially complete as of the lien date, be reinstated.

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, Dan Leonard– via email (dan.leonard@am.jll.com)

From: [Vaupel, Jessica](#)
To: [Robert Grimaldi](#); "[dan.leonard@am.jll.com](#)"
Cc: [Smith, Katie](#); VAB; "[Cristina Saya](#)"
Subject: FW: Request for Reconsideration: 2020-00147
Date: Monday, December 14, 2020 2:58:24 PM
Attachments: [image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)
[image013.png](#)
[image014.png](#)

Good Afternoon.

Please see the below response from VAB Counsel Thalwitzer regarding the Property Appraiser's Request for Reconsideration concerning petition 2020-00147.

Jessica Vaupel
Assistant Manager, Clerk of the Board Department
201 S. Rosalind Avenue, Orlando, FL 32801
Phone 407-836-7302; Fax 407-836-5382
jessica.vaupel@occompt.com



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From: Aaron Thalwitzer <aaron@brevardlegal.com>
Sent: Monday, December 14, 2020 12:39 PM
To: Vaupel, Jessica <Jessica.Vaupel@occompt.com>
Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>
Subject: RE: Request for Reconsideration: 2020-00147

Hi Jessica,

In this substantial completion petition, the subject property was intended to be an assisted living facility ("ALF"). In Florida, an operator of an ALF requires approval from Florida's Agency for Healthcare Administration, Division of Health Care Quality Assurance ("ACHA"). Such approval was not issued until 3/30/2020, well after the 1/1/20 date of assessment. As such, it appears undisputed that the petitioner could not operate an ALF at the subject property on 1/1/20.

The PAO argues that this petition and the underlying factual background, are indistinguishable from a different petition in which the SM found that substantial completion had been reached even though only a Temporary Certificate of Occupancy had been issued. I disagree. In the instant petition, the petitioner cannot use the property for its intended use, as an ALF, without a license which it lacked on 1/1/20. The PAO's argument is essentially that, because the petitioner could make *some* use of the subject property even with the license, it is irrelevant that it could not make its intended use. In other words, the PAO appears to take the position that the SM should find substantial completion because, even without the ACHA license, the subject property could house regular tenants or be used in some other non-ALF way. This argument ignores the definition of "substantially completed" cited in the PAO's request: "the improvement or some self-sufficient unit within it *can be used for the purpose for which it was constructed*" (emphasis supplied) F.S. 192.042(1). Using the subject property other than as an ALF is not using it "for the purpose for which it was constructed".

The PAO also attempts to minimize the importance of the ACHA license to the intended use of the subject property, analogizing it to a case in which a property was found to be substantially complete "even though some minor items might be required to be added." Implicit in this argument is the conclusion that the ACHA license is a "minor item[]" which "might" be required. I disagree with this notion. The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Consequently, I agree with the recommended decision's finding that the subject property had not reached substantial completion on 1/1/20, and accordingly would deny the request for reconsideration.

Thank you,



GORDON & THALWITZER
ATTORNEYS AT LAW

Aaron Thalwitzer, Esq.

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Cocoa Beach, FL 32931

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Aaron@BrevardLegal.com

From: Robert Grimaldi <rgrimaldi@ocpafl.org>

Sent: Wednesday, December 2, 2020 1:28 PM

To: VAB <VAB@occompt.com>

Cc: aaron@brevardlegal.com; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>; Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>; Starr Brookins <sbrookins@ocpafl.org>; Cristina Saya <msaya@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>

Subject: Request for Reconsideration: 2020-00147

Good afternoon,

Please see the attached correspondence.

Thank you,

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser

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From: [Robert Grimaldi](#)
To: [Vaupel, Jessica](#); "[dan.leonard@am.jll.com](#)"
Cc: [Smith, Katie](#); [VAB](#); [Cristina Saya](#); [Tatsiana Sokalava](#); [Ana M. Arroyo](#); [Camille Smith](#); [James M. Kleitz](#)
Subject: RE: Request for Reconsideration: 2020-00147
Date: Tuesday, December 22, 2020 9:12:59 AM
Attachments: [image001.png](#)
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[instagram_14294086-9abf-453c-9c80-910744f0512b.png](#)

Good afternoon,

I would like to thank Mr. Thalwitzer for taking the time to opine on this matter. I have a great deal of respect for his opinion and believe that he wants the Board to make the right decision. I do not want to take an unwarranted "second bite at the apple" but I feel the need to point out that there seems to be a disconnect somewhere.

Firstly, the Special Magistrate's recommendation states the subject property's value should be \$0 (zero dollars). There is at least land value attributable to the property and there is value in the extra features, neither of which were challenged during the hearing. The Property Appraiser would, at a minimum, request that the other values associated with the property be accurately reflected on the recommendation.

Secondly, perhaps I did not fully explain the Property Appraiser's duties when adding improvements to the tax roll. As stated many times by all parties, §192.042(1), *Florida Statutes*, defines "substantial completion as when *"the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed."* (Emphasis added) The Property Appraiser is charged with valuing the fee simple, unencumbered interest in the property; not whether a business is able to operate on the property (Fla. Const. art. VII, § 4, *see also Bystrom v. Valencia Ctr.*, 432 So. 2d 108 (Fla. 3d DCA 1983); *Singh v. Walt Disney Parks & Resorts US, Inc.*, 45 Fla. L. Weekly D1873 (Fla. 5th DCA August 7, 2020)). Nothing in case law or any other definition of "substantial completion" directs a Property Appraiser to determine whether the business intended to operate within the building is able to do so. Instead, the plain language demands an analysis of whether the improvement *can be used*, and in this case, the subject property could have been used for its intended purpose on January 1. The subject improvement simply was not being used while the intended occupant awaited their business license. A business license was the only thing impeding the subject improvements from being used as an assisted living facility and nothing was presented to show that the physical improvements themselves were not substantially complete.

It is not within a Property Appraiser's area of expertise to check every business license to determine if a business can, in fact, operate on a parcel. There are simply too many business types for the Property Appraiser to have the requisite expertise to know all the requirements to operate every possible business. Many businesses require numerous certifications, not just a business license, to operate. Requiring the Property Appraiser to follow the Special Magistrate and Mr. Thalwitzer's analysis, it would be impossible for the Property Appraiser to make a substantial completion determination and only fully operational newly constructed businesses would be added to the tax roll, rendering the "substantially complete" provisions of the law useless. Nothing in any relevant

legal authority refers to a business license being needed to place substantially complete tangible/physical improvements on the tax roll. All analyses of “substantial completion” speak of the physical building itself. In the case Markham v. Kauffman, 284 So. 2d 416 (Fla. 4th DCA 1973), the *building could not be occupied*, but the court still deemed it appropriate to place the improvements on the tax roll. Here, as the evidence demonstrated, the building was ready for occupancy. To disregard the improvements on the property and not assess them is not only contrary to professionally accepted appraisal practices, but contrary to Florida law.

I would like to provide some illustrations of the Property Appraiser’s position in an effort to clarify further: let’s say we have a situation where a construction company is in the business of constructing assisted living facilities for the purpose of leasing them out to separate companies which would obtain their own licenses to actually operate the facility. On January 1, construction is complete, but the builder has not yet acquired a tenant with that license. Under the analysis provided by Mr. Thalwitzer and the Special Magistrate, that complete building would not be added to the tax roll. The building is complete for the purpose for which it is intended, but the ability to actually operate the business within the improvement has not yet come to fruition. A business license, even if it is required to fulfill the true purpose for which the building was constructed, has nothing to do with the completeness, or *substantial* completeness, of the improvement; whether the improvement is complete for the purpose for which it was intended, or whether or not it should go on the tax roll. If no license is obtained, the building still exists and may either be operated as something else in the interim or remain vacant until a business operator with the appropriate license is located, but it is still appropriately added to the tax roll, even if as vacant. The ultimate purpose may be as an assisted living facility, but if that specific business license was never granted, under the analysis provided, the improvements would never be added to the tax roll.

Put simply, there is no correlation between a substantially complete improvement and a business license. Another such example would be a hair salon. If the space is not leased, or the operator does not obtain his or her DBPR license for the operation of a salon until after January 1, that unoccupied space still must be placed on the tax roll. It would be impermissible for the Property Appraiser to deduct or delete the square footage of a building or remove a stand-alone improvement from the tax roll due to the hair stylists’ license not being in-place as of January 1. A Property Appraiser assesses the unencumbered fee simple interest. A business license is an “encumbrance” as part of the leased fee interest, which we do not assess. This same scenario applies to substantially complete restaurants (which require many more certifications than just a business license), day cares, medical office buildings, specialty retail space, and virtually all property types.

Orange County has several properties that fit this scenario which are added to the tax roll, or remain on the tax roll, every year when the improvements are unoccupied or the type business that the building was intended for is not in operation. The same is true for counties across the state. The Courts have ruled that: “(A)ctual occupancy is not the appropriate test for substantial completion of an improvement project subject to assessment under Fla. Stat. ch. 192.042(1) (1987) in every case. In the present day business world, there may be several stages between the beginning of construction and the time of occupancy during which the improvement is substantially complete for the purpose for which the taxpayer constructed it.” Mikos v. Two M. Dev. Corp., 546 So. 2d 1110 (Fla. 2d DCA 1989). (*Note: the 1987 version of §192.042(1) is identical to the 2019 version.*) To treat the subject property differently will yield an inequitable assessment and the future ramifications would have a chilling effect on the Orange County tax roll.

There is no question that subject improvement was substantially complete on January 1. There was no testimony that any portion of the improvement still needed to be constructed, just that the business license had not been obtained. The subject improvement was ready for occupancy and was rightfully added to the tax roll by the Property Appraiser, so the Property Appraiser asks again that the Special Magistrate’s recommendation be overturned.

Thank you,

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser

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407.836.5030 work | 407.836.5051 fax

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From: Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Sent: Monday, December 14, 2020 2:58 PM

To: Robert Grimaldi <rgrimaldi@ocpafl.org>; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; Cristina Saya <msaya@ocpafl.org>

Subject: FW: Request for Reconsideration: 2020-00147

Good Afternoon.

Please see the below response from VAB Counsel Thalwitzer regarding the Property Appraiser's Request for Reconsideration concerning petition 2020-00147.

Jessica Vaupel

Assistant Manager, Clerk of the Board Department

201 S. Rosalind Avenue, Orlando, FL 32801

Phone 407-836-7302; Fax 407-836-5382

jessica.vaupel@occompt.com



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From: Aaron Thalwitzer <aaron@brevardlegal.com>
Sent: Monday, December 14, 2020 12:39 PM
To: Vaupel, Jessica <Jessica.Vaupel@occompt.com>
Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>
Subject: RE: Request for Reconsideration: 2020-00147

Hi Jessica,

In this substantial completion petition, the subject property was intended to be an assisted living facility ("ALF"). In Florida, an operator of an ALF requires approval from Florida's Agency for Healthcare Administration, Division of Health Care Quality Assurance ("ACHA"). Such approval was not issued until 3/30/2020, well after the 1/1/20 date of assessment. As such, it appears undisputed that the petitioner could not operate an ALF at the subject property on 1/1/20.

The PAO argues that this petition and the underlying factual background, are indistinguishable from a different petition in which the SM found that substantial completion had been reached even though only a Temporary Certificate of Occupancy had been issued. I disagree. In the instant petition, the petitioner cannot use the property for its intended use, as an ALF, without a license which it lacked on 1/1/20. The PAO's argument is essentially that, because the petitioner could make *some* use of the subject property even with the license, it is irrelevant that it could not make its intended use. In other words, the PAO appears to take the position that the SM should find substantial completion because, even without the ACHA license, the subject property could house regular tenants or be used in some other non-ALF way. This argument ignores the definition of "substantially completed" cited in the PAO's request: "the improvement or some self-sufficient unit within it *can be used for the purpose for which it was constructed*" (emphasis supplied) F.S. 192.042(1). Using the subject property other than as an ALF is not using it "for the purpose for which it was constructed".

The PAO also attempts to minimize the importance of the ACHA license to the intended use of the subject property, analogizing it to a case in which a property was found to be substantially complete "even though some minor items might be required to be added." Implicit in this argument is the conclusion that the ACHA license is a "minor item[]" which "might" be required. I disagree with this notion. The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Consequently, I agree with the recommended decision's finding that the subject property had not reached substantial completion on 1/1/20, and accordingly would deny the request for reconsideration.

Thank you,



Aaron Thalwitzer, Esq.
257 N. Orlando Ave.
Cocoa Beach, FL 32931
(321) 799-4777
Aaron@BrevardLegal.com

From: Robert Grimaldi <rgrimaldi@ocpafl.org>
Sent: Wednesday, December 2, 2020 1:28 PM
To: VAB <VAB@occompt.com>
Cc: aaron@brevardlegal.com; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>; Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>; Starr Brookins <sbrookins@ocpafl.org>; Cristina Saya <msaya@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>
Subject: Request for Reconsideration: 2020-00147

Good afternoon,

Please see the attached correspondence.

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
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discussion is preliminary in nature and is subject to further factual development and technical analysis. Unless specifically stated otherwise, no part of this communication constitutes a formal legal conclusion or opinion of any kind.

From: [Patrick J. Risch](#)
To: [Vaupel, Jessica](#); aaron@brevardlegal.com
Cc: [Smith, Katie](#); [VAB](#); msaya@ocpafl.org; tsokalava@ocpafl.org; aarroyo@ocpafl.org; csmith@ocpafl.org; jkleitz@ocpafl.org; [Leonard, Dan](#)
Subject: RE: Request for Reconsideration: 2020-00147
Date: Tuesday, December 22, 2020 4:46:55 PM
Attachments: [image006.png](#)
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[image008.png](#)
[image009.png](#)
[image010.png](#)
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[image012.png](#)
[image013.png](#)
[image014.png](#)

Mr. Thalwitzer,

I am writing of behalf of the petitioner with regard to the Property Appraiser's second request for reconsideration of Petition 2020-00147.

I have reviewed the decision at issue as well as the Property Appraiser's prior request for reconsideration, your response, and this second request for reconsideration. Similar to your prior conclusion, this additional request should be denied with respect to the improvements.

I see no evidence regarding the land value, but would agree a land value should be included. The property record card online indicates a land value of \$2,495,256. Assuming that is the correct land value, it should be included in a revised value as substantial completion decision does not remove the land value, only the improvements and potentially the extra features. With respect to the extra features, there is no record to make a determination either way, but I would assume the Property Appraiser argued this issue at the hearing and lost as the Special Magistrate determined those were not substantially complete. Accordingly, the value of the extra features should not be included in the VAB decision.

As you noted in your prior response, the key part of the substantial completion analysis is whether the improvement can be used for the purpose for which it was constructed pursuant to section 192.042(1). The subject property was constructed to be an ALF. As such a final Certificate of Occupancy and a License need to be in place before the improvements can be used for their intended purpose. In this case, the Certificate of Occupancy was issued after January 1, 2020, on January 28, 2020. With respect to the license that was not issued until March 30, 2020, you noted in your prior email:

The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Therefore, as of January 1, 2020, the improvements were not substantially complete such that they could have been used for their intended purpose.

I would also point out the two cases on substantial completion cited by the Property Appraiser were decided under the obsolete prior burden of proof. See *Mikos v. Two M. Development Corp.*, 546 So. 2d 1110 (2d DCA 1989) (noting "the burden on a taxpayer challenging an assessment is heavy because a tax assessment carries a presumption of correctness. In order for a taxpayer to overcome this presumption, he must present evidence which excludes every reasonable hypothesis of a legal assessment, i.e., the taxpayer must present evidence that shows the assessment to be so unreasonable as to be arbitrary and capricious"); see also *Markham v. Kauffman*, 284 So. 2d 416, 418 (Fla. 4th DCA 1973) (tax assessor's determination that property was substantially complete must be "affirmatively overcome by appropriate and sufficient allegations and proofs excluding every reasonable hypothesis of a

legal assessment.”). I believe every reported appellate case involving substantial completion was decided upon this obsolete every reasonable hypothesis standard. As such, they should be viewed with heavy scrutiny as it is arguable these cases would have been decided differently under the current burden of proof. As you know, in this matter, the taxpayer only needed to prove by a preponderance of evidence that the subject property was not substantially complete.

Additionally, the cases cited by the Property Appraiser do not involve the same property type as the subject property. This is a key distinction because the analysis focuses on whether the property is complete for its intended purpose. None of the cases cited by the Property Appraiser involve an ALF which cannot operate without a ACHA license—which as you noted is not “minor.” On the certificate of occupancy side, the case of *Markham v. Yankee Clipper Hotel, Inc.*, 427 So. 2d 383, 386 (Fla. 4th DCA 1983) held that hotel building improvements were not substantially complete when certificate of occupancy was not issued until January 12 and numerous inspections were required and conducted after January 1. As another court noted while determining a property was not substantially complete under the any reasonable hypothesis standard, “occupancy is the single most telling indication of completion.” *Culbertson v. Seacoast Towers East, Inc.* 232 So. 2d 753 (Fla. 3d DCA 1970). Occupancy is not determinative, but it is an important factor. The subject property was not occupied until well after January 1, 2020.

Therefore, on behalf of the petitioner I would request you deny this second request for reconsideration. As you and the Property Appraiser are aware, the Property Appraiser has a legal right to appeal the decision by filing a circuit court action. If he continues to feel the decision was wrongly decided, that is the forum where these type of requests should be raised.

Thank you for your consideration.

Patrick Risch

Patrick J. Risch

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From: Robert Grimaldi <rgrimaldi@ocpafl.org>

Sent: Tuesday, December 22, 2020 8:13 AM

To: 'Vaupel, Jessica' <Jessica.Vaupel@occompt.com>; Leonard, Dan <Dan.Leonard@am.jll.com>

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; Cristina Saya <msaya@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>

Subject: [EXTERNAL] RE: Request for Reconsideration: 2020-00147

Good afternoon,

I would like to thank Mr. Thalwitzer for taking the time to opine on this matter. I have a great deal of respect for his opinion and believe that he wants the Board to make the right decision. I do not want to take an unwarranted “second bite at the apple” but I feel the need to point out that there seems to be a disconnect somewhere.

Firstly, the Special Magistrate’s recommendation states the subject property’s value should be \$0 (zero dollars). There is at least land value attributable to the property and there is value in the extra features, neither of which were challenged during the hearing. The Property Appraiser would, at a minimum, request that the other values associated with the property be accurately reflected on the recommendation.

Secondly, perhaps I did not fully explain the Property Appraiser’s duties when adding improvements to the tax roll. As stated many times by all parties, §192.042(1), *Florida Statutes*, defines “substantial completion as when “*the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.*” (Emphasis added) The Property Appraiser is charged with valuing the fee simple, unencumbered interest in the property; not whether a business is able to operate on the property (Fla. Const. art. VII, § 4, *see also Bystrom v. Valencia Ctr.*, 432 So. 2d 108 (Fla. 3d DCA 1983); *Singh v. Walt Disney Parks & Resorts US, Inc.*, 45 Fla. L. Weekly D1873 (Fla. 5th DCA August 7, 2020)). Nothing in case law or any other definition of “substantial completion” directs a Property Appraiser to determine whether the business intended to operate within the building is able to do so. Instead, the plain language demands an analysis of whether the improvement *can be used*, and in this case, the subject property could have been used for its intended purpose on January 1. The subject improvement simply was not being used while the intended occupant awaited their business license. A business license was the only thing impeding the subject improvements from being used as an assisted living facility and nothing was presented to show that the physical improvements themselves were not substantially complete.

It is not within a Property Appraiser’s area of expertise to check every business license to determine if a business can, in fact, operate on a parcel. There are simply too many business types for the Property Appraiser to have the requisite expertise to know all the requirements to operate every possible business. Many businesses require numerous certifications, not just a business license, to operate. Requiring the Property Appraiser to follow the Special Magistrate and Mr. Thalwitzer’s analysis, it would be impossible for the Property Appraiser to make a substantial completion determination and only fully operational newly constructed businesses would be added to the tax roll, rendering the “substantially complete” provisions of the law useless. Nothing in any relevant legal authority refers to a business license being needed to place substantially complete tangible/physical improvements on the tax roll. All analyses of “substantial completion” speak of the physical building itself. In the case *Markham v. Kauffman*, 284 So. 2d 416 (Fla. 4th DCA 1973), the *building could not be occupied*, but the court still deemed it appropriate to place the improvements on the tax roll. Here, as the evidence demonstrated, the building was ready for occupancy. To disregard the improvements on the property and not assess them is not only contrary to professionally accepted appraisal practices, but contrary to Florida law.

I would like to provide some illustrations of the Property Appraiser’s position in an effort to clarify further: let’s say we have a situation where a construction company is in the business of constructing assisted living facilities for the purpose of leasing them out to separate companies which would obtain their own licenses to actually operate the facility. On January 1, construction is complete, but the builder has not yet acquired a tenant with that license. Under the analysis provided by Mr. Thalwitzer and the Special Magistrate, that

complete building would not be added to the tax roll. The building is complete for the purpose for which it is intended, but the ability to actually operate the business within the improvement has not yet come to fruition. A business license, even if it is required to fulfill the true purpose for which the building was constructed, has nothing to do with the completeness, or *substantial* completeness, of the improvement; whether the improvement is complete for the purpose for which it was intended, or whether or not it should go on the tax roll. If no license is obtained, the building still exists and may either be operated as something else in the interim or remain vacant until a business operator with the appropriate license is located, but it is still appropriately added to the tax roll, even if as vacant. The ultimate purpose may be as an assisted living facility, but if that specific business license was never granted, under the analysis provided, the improvements would never be added to the tax roll.

Put simply, there is no correlation between a substantially complete improvement and a business license. Another such example would be a hair salon. If the space is not leased, or the operator does not obtain his or her DBPR license for the operation of a salon until after January 1, that unoccupied space still must be placed on the tax roll. It would be impermissible for the Property Appraiser to deduct or delete the square footage of a building or remove a stand-alone improvement from the tax roll due to the hair stylists' license not being in-place as of January 1. A Property Appraiser assesses the unencumbered fee simple interest. A business license is an "encumbrance" as part of the leased fee interest, which we do not assess. This same scenario applies to substantially complete restaurants (which require many more certifications than just a business license), day cares, medical office buildings, specialty retail space, and virtually all property types.

Orange County has several properties that fit this scenario which are added to the tax roll, or remain on the tax roll, every year when the improvements are unoccupied or the type business that the building was intended for is not in operation. The same is true for counties across the state. The Courts have ruled that: "(A)ctual occupancy is not the appropriate test for substantial completion of an improvement project subject to assessment under Fla. Stat. ch. 192.042(1) (1987) in every case. In the present day business world, there may be several stages between the beginning of construction and the time of occupancy during which the improvement is substantially complete for the purpose for which the taxpayer constructed it." Mikos v. Two M. Dev. Corp., 546 So. 2d 1110 (Fla. 2d DCA 1989). (*Note: the 1987 version of §192.042(1) is identical to the 2019 version.*) To treat the subject property differently will yield an inequitable assessment and the future ramifications would have a chilling effect on the Orange County tax roll.

There is no question that subject improvement was substantially complete on January 1.

There was no testimony that any portion of the improvement still needed to be constructed, just that the business license had not been obtained. The subject improvement was ready for occupancy and was rightfully added to the tax roll by the Property Appraiser, so the Property Appraiser asks again that the Special Magistrate's recommendation be overturned.

Thank you,

Robert Grimaldi, Esq.

Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser

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From: Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Sent: Monday, December 14, 2020 2:58 PM

To: Robert Grimaldi <rgrimaldi@ocpafl.org>; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; Cristina Saya <msaya@ocpafl.org>

Subject: FW: Request for Reconsideration: 2020-00147

Good Afternoon.

Please see the below response from VAB Counsel Thalwitzer regarding the Property Appraiser's Request for Reconsideration concerning petition 2020-00147.

Jessica Vaupel

Assistant Manager, Clerk of the Board Department

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PHIL DIAMOND, CPA
COMPTROLLER
ORANGE COUNTY, FLORIDA

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From: Aaron Thalwitzer <aaron@brevardlegal.com>
Sent: Monday, December 14, 2020 12:39 PM
To: Vaupel, Jessica <Jessica.Vaupel@occompt.com>
Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>
Subject: RE: Request for Reconsideration: 2020-00147

Hi Jessica,

In this substantial completion petition, the subject property was intended to be an assisted living facility ("ALF"). In Florida, an operator of an ALF requires approval from Florida's Agency for Healthcare Administration, Division of Health Care Quality Assurance ("ACHA"). Such approval was not issued until 3/30/2020, well after the 1/1/20 date of assessment. As such, it appears undisputed that the petitioner could not operate an ALF at the subject property on 1/1/20.

The PAO argues that this petition and the underlying factual background, are indistinguishable from a different petition in which the SM found that substantial completion had been reached even though only a Temporary Certificate of Occupancy had been issued. I disagree. In the instant petition, the petitioner cannot use the property for its intended use, as an ALF, without a license which it lacked on 1/1/20. The PAO's argument is essentially that, because the petitioner could make *some* use of the subject property even with the license, it is irrelevant that it could not make its intended use. In other words, the PAO appears to take the position that the SM should find substantial completion because, even without the ACHA license, the subject property could house regular tenants or be used in some other non-ALF way. This argument ignores the definition of "substantially completed" cited in the PAO's request: "the improvement or some self-sufficient unit within it *can be used for the purpose for which it was constructed*" (emphasis supplied) F.S. 192.042(1). Using the subject property other than as an ALF is not using it "for the purpose for which it was constructed".

The PAO also attempts to minimize the importance of the ACHA license to the intended use of the subject property, analogizing it to a case in which a property was found to be substantially complete "even though some minor items might be required to be added." Implicit in this argument is the conclusion that the ACHA license is a "minor item[]" which "might" be required. I disagree with this notion. The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Consequently, I agree with the recommended decision's finding that the subject property had not reached substantial completion on 1/1/20, and accordingly would deny the request

for reconsideration.

Thank you,



Aaron Thalwitzer, Esq.
257 N. Orlando Ave.
Cocoa Beach, FL 32931
(321) 799-4777
Aaron@BrevardLegal.com

From: Robert Grimaldi <rgrimaldi@ocpafl.org>
Sent: Wednesday, December 2, 2020 1:28 PM
To: VAB <VAB@occompt.com>
Cc: aaron@brevardlegal.com; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>; Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>; Starr Brookins <sbrookins@ocpafl.org>; Cristina Saya <msaya@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>
Subject: Request for Reconsideration: 2020-00147

Good afternoon,

Please see the attached correspondence.

Thank you,

Robert Grimaldi, Esq.
Legal Advisor

Representing Rick Singh, CFA | Orange County Property Appraiser
200 S. Orange Ave | Suite 1700 | Orlando, FL 32801
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From: [Vaupel, Jessica](#)
To: ["Patrick J. Risch"](#); ["Robert Grimaldi"](#)
Cc: [Smith, Katie](#); [VAB](#); ["Cristina Saya"](#); ["tsokalava@ocpafl.org"](#); ["aarroyo@ocpafl.org"](#); [Camille A. Smith](#) ([csmith@ocpafl.org](#)); ["jkleitz@ocpafl.org"](#); ["dan.leonard@am.jll.com"](#)
Subject: RE: Request for Reconsideration: 2020-00147
Date: Wednesday, December 23, 2020 5:28:53 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)

Good Evening, All.

Please see the below from VAB Counsel Thalwitzer.

Land Value

Obviously, as both participants note, the land value should be included in the recommendation.

Introduction

As to “substantial completion”, I reviewed Mr. Grimaldi’s request and Mr. Risch’s response, the cited cases, and my own research. I looked for authorities on point, but, as Mr. Risch stated, that there do not appear to be any “substantial completion” cases under the current statute. In recommending denial of the PAO’s second request for reconsideration, I am forced to rely on little more than the plain language of the statute (which is, fortunately, clear on its face) and partially obsolete case law.

The Certificate of Occupancy

While Mr. Grimaldi makes strong points, and I empathize with the very real, practical difficulties the PAO faces in determining whether a building is substantially complete, the absence of a certificate of occupancy (“CO”) clearly impacts the taxpayer’s ability to use the building as intended, compelling me to find that the building was not substantially complete on January 1. See Markham v. Yankee Clipper Hotel, Inc., 427 So. 2d 383, 386 (Fla. 4th DCA 1983) (hotel building improvements not substantially complete under F.S. 192.042(1) where CO not issued until after January 1 and numerous inspections were required and conducted after January 1).

Because a CO is essentially a permit allowing a building to be occupied, the lack of a CO allows for an easier determination that the building could not be occupied on January 1. Like other permits, a CO, while generally unrecorded, runs with the land in that it affects all owners of the property, and is therefore part of the property owner’s bundle of rights.

The AHCA License

Unlike the CO, the AHCA license does not run with the land, but is nevertheless essential for the

petitioner to use the building “for the purpose for which it was constructed.” The PAO stresses that even “[i]f no license is obtained, the building still exists and may either be operated as **something else** in the interim or **remain vacant** until a business operator with the appropriate license is located” (emphasis supplied). Respectfully, I find this analysis to be flawed. Even assuming *arguendo* that the building could be used as something besides an ALF (or allowed to sit vacant) until the AHCA license was issued, neither “used for the purpose for which it was constructed.” F.S. 192.042(1). In this case, the evidence is clear that the building’s purpose was to house an ALF. Whether it might be “operated as something else” until the AHCA license is obtained is irrelevant, as it would require us to disregard the plain language of the statute.

Additionally, contrary to the PAO’s hypothetical in which the owner simply leaves the property vacant until someone with the AHCA license can be located, an AHCA license to operate an ALF is not fungible; another AHCA licenseholder *cannot* simply attach their license to the building and commence using the building as an ALF. Rather, a new application must be completed and accepted, just as the owner did in this case. The AHCA license also seems to be a relevant “substantial completion” factor is the fact that AHCA considers the building itself (e.g., number and types of beds, the building’s fire safety inspection report, septic/water evaluations, and zoning documentation, among other items) in determining whether to issue a license.

Analysis

While actual occupancy is usually highly relevant to the issue of substantial completion, I do not find it to be particularly helpful in this case. See, e.g., Culbertson v. Seacoast Towers E., Inc., 232 So. 2d 753, 757 (Fla. 3d DCA 1970) (“By far the most serious objection to the trial court's determination [that the property was substantially complete] is the fact that some of the apartments were occupied. ... It is clear that occupancy is the single most telling indication of completion.”). Rather, in this petition, the decisive issue is whether the building *may* be legally occupied for its intended purpose.

In one case, City Nat. Bank of Miami v. Blake, 257 So. 2d 264, 266 (Fla. 3d DCA 1972), which was decided under the obsolete “every reasonable hypothesis” standard, the court gave examples of “minor difficulties” which, it held, did not impede a finding of substantial completion:

The statute specifies substantial completion, and not that every detail of construction and ornamentation be final. Here, the structure was built and the business in operation. The minor difficulties to which the appellant points, such as with the elevator, telephone and roof problems, are the usual ‘bugs’ which any business must expect. (internal citation omitted).

Here, the building was (apparently) structurally complete on January 1, but could not be legally used as an ALF due to a lack of a CO and ACHA license. As such, the business could not be “in operation”, and I simply cannot find that the CO and AHCA license are “minor difficulties”. Unlike City Nat., these issues are not like “elevator, telephone and roof problems” which might be inconvenient, but which the business could work through.

Conclusion

The AHCA license and CO are required for the building to be “used for the purpose for which it was constructed” -- as an ALF. F.S. 192.042(1). The absence of both the AHCA license and the CO on January 1 precludes a finding of substantial completion. *See, e.g., Markham*. Based upon the foregoing, I recommend that the PAO’s second request for reconsideration be denied.

Jessica Vaupel

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From: Patrick J. Risch <patrick.risch@hwhlaw.com>

Sent: Tuesday, December 22, 2020 4:47 PM

To: Vaupel, Jessica <Jessica.Vaupel@occompt.com>; aaron@brevardlegal.com

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; msaya@ocpafl.org; tsokalava@ocpafl.org; aarroyo@ocpafl.org; csmith@ocpafl.org; jkleitz@ocpafl.org; Leonard, Dan <Dan.Leonard@am.jll.com>

Subject: RE: Request for Reconsideration: 2020-00147

Mr. Thalwitzer,

I am writing of behalf of the petitioner with regard to the Property Appraiser’s second request for reconsideration of Petition 2020-00147.

I have reviewed the decision at issue as well as the Property Appraiser's prior request for reconsideration, your response, and this second request for reconsideration. Similar to your prior conclusion, this additional request should be denied with respect to the improvements.

I see no evidence regarding the land value, but would agree a land value should be included. The property record card online indicates a land value of \$2,495,256. Assuming that is the correct land value, it should be included in a revised value as substantial completion decision does not remove the land value, only the improvements and potentially the extra features. With respect to the extra features, there is no record to make a determination either way, but I would assume the Property Appraiser argued this issue at the hearing and lost as the Special Magistrate determined those were not substantially complete. Accordingly, the value of the extra features should not be included in the VAB decision.

As you noted in your prior response, the key part of the substantial completion analysis is whether the improvement can be used for the purpose for which it was constructed pursuant to section 192.042(1). The subject property was constructed to be an ALF. As such a final Certificate of Occupancy and a License need to be in place before the improvements can be used for their intended purpose. In this case, the Certificate of Occupancy was issued after January 1, 2020, on January 28, 2020. With respect to the license that was not issued until March 30, 2020, you noted in your prior email:

The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Therefore, as of January 1, 2020, the improvements were not substantially complete such that they could have been used for their intended purpose.

I would also point out the two cases on substantial completion cited by the Property Appraiser were decided under the obsolete prior burden of proof. See *Mikos v. Two M. Development Corp.*, 546 So. 2d 1110 (2d DCA 1989) (noting "the burden on a taxpayer challenging an assessment is heavy because a tax assessment carries a presumption of correctness. In order for a taxpayer to overcome this presumption, he must present evidence which excludes every reasonable hypothesis of a legal assessment, i.e., the taxpayer must present evidence that shows the assessment to be so unreasonable as to be arbitrary and capricious"); see also *Markham v. Kauffman*, 284 So. 2d 416, 418 (Fla. 4th DCA 1973) (tax assessor's determination that property was substantially complete must be "affirmatively overcome by appropriate and sufficient allegations and proofs excluding every reasonable hypothesis of a legal assessment."). I believe every reported appellate case involving substantial completion was decided upon this obsolete every reasonable hypothesis standard. As such, they should be viewed with heavy scrutiny as it is arguable these cases would have been decided differently under the current burden of proof. As you know, in this matter, the taxpayer only needed to prove by a preponderance of evidence that the subject property was not substantially complete.

Additionally, the cases cited by the Property Appraiser do not involve the same property type as the subject property. This is a key distinction because the analysis focuses on whether the property is complete for its intended purpose. None of the cases cited by the Property Appraiser involve an ALF which cannot operate without a ACHA license—which as you noted is not "minor." On the certificate of occupancy side, the case of *Markham v. Yankee Clipper Hotel, Inc.*, 427 So. 2d 383, 386 (Fla. 4th DCA 1983) held that hotel building improvements were not substantially complete when certificate of occupancy was not issued until January 12 and numerous inspections were required and conducted after January 1. As another court noted while determining a property was not substantially complete under the any reasonable hypothesis standard, "occupancy is the single most telling indication of completion." *Culbertson v. Seacoast Towers East, Inc.* 232 So. 2d 753 (Fla. 3d DCA 1970). Occupancy is not determinative, but it is an important factor. The subject property was not occupied until well after January 1, 2020.

Therefore, on behalf of the petitioner I would request you deny this second request for reconsideration. As you and the Property Appraiser are aware, the Property Appraiser has a legal right to appeal the decision by filing a circuit court action. If he continues to feel the decision was wrongly decided, that is the forum where these type of requests should be raised.

Thank you for your consideration.

Patrick Risch

Patrick J. Risch

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From: Robert Grimaldi <rgrimaldi@ocpafl.org>
Sent: Tuesday, December 22, 2020 8:13 AM
To: 'Vaupel, Jessica' <Jessica.Vaupel@occompt.com>; Leonard, Dan <Dan.Leonard@am.jll.com>
Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; Cristina Saya <msaya@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>
Subject: [EXTERNAL] RE: Request for Reconsideration: 2020-00147

Good afternoon,

I would like to thank Mr. Thalwitzer for taking the time to opine on this matter. I have a great deal of respect for his opinion and believe that he wants the Board to make the right decision. I do not want to take an unwarranted "second bite at the apple" but I feel the need to point out that there seems to be a disconnect somewhere.

Firstly, the Special Magistrate's recommendation states the subject property's value should be \$0 (zero dollars). There is at least land value attributable to the property and there is value in the extra features, neither of which were challenged during the hearing. The Property Appraiser would, at a minimum, request that the other values associated with the property be accurately reflected on the recommendation.

Secondly, perhaps I did not fully explain the Property Appraiser's duties when adding improvements to the tax roll. As stated many times by all parties, §192.042(1), *Florida Statutes*, defines "substantial completion as when *"the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed."* (Emphasis added) The Property Appraiser is charged with valuing the fee simple, unencumbered interest in the

property; not whether a business is able to operate on the property (Fla. Const. art. VII, § 4, *see also* Bystrom v. Valencia Ctr., 432 So. 2d 108 (Fla. 3d DCA 1983); Singh v. Walt Disney Parks & Resorts US, Inc., 45 Fla. L. Weekly D1873 (Fla. 5th DCA August 7, 2020)). Nothing in case law or any other definition of “substantial completion” directs a Property Appraiser to determine whether the business intended to operate within the building is able to do so. Instead, the plain language demands an analysis of whether the improvement *can be used*, and in this case, the subject property could have been used for its intended purpose on January 1. The subject improvement simply was not being used while the intended occupant awaited their business license. A business license was the only thing impeding the subject improvements from being used as an assisted living facility and nothing was presented to show that the physical improvements themselves were not substantially complete.

It is not within a Property Appraiser’s area of expertise to check every business license to determine if a business can, in fact, operate on a parcel. There are simply too many business types for the Property Appraiser to have the requisite expertise to know all the requirements to operate every possible business. Many businesses require numerous certifications, not just a business license, to operate. Requiring the Property Appraiser to follow the Special Magistrate and Mr. Thalwitzer’s analysis, it would be impossible for the Property Appraiser to make a substantial completion determination and only fully operational newly constructed businesses would be added to the tax roll, rendering the “substantially complete” provisions of the law useless. Nothing in any relevant legal authority refers to a business license being needed to place substantially complete tangible/physical improvements on the tax roll. All analyses of “substantial completion” speak of the physical building itself. In the case Markham v. Kauffman, 284 So. 2d 416 (Fla. 4th DCA 1973), the *building could not be occupied*, but the court still deemed it appropriate to place the improvements on the tax roll. Here, as the evidence demonstrated, the building was ready for occupancy. To disregard the improvements on the property and not assess them is not only contrary to professionally accepted appraisal practices, but contrary to Florida law.

I would like to provide some illustrations of the Property Appraiser’s position in an effort to clarify further: let’s say we have a situation where a construction company is in the business of constructing assisted living facilities for the purpose of leasing them out to separate companies which would obtain their own licenses to actually operate the facility. On January 1, construction is complete, but the builder has not yet acquired a tenant with that license. Under the analysis provided by Mr. Thalwitzer and the Special Magistrate, that complete building would not be added to the tax roll. The building is complete for the purpose for which it is intended, but the ability to actually operate the business within the improvement has not yet come to fruition. A business license, even if it is required to fulfill the true purpose for which the building was constructed, has nothing to do with the completeness, or *substantial* completeness, of the improvement; whether the improvement is complete for the purpose for which it was intended, or whether or not it should go on the tax roll. If no license is obtained, the building still exists and may either be operated as something else in the interim or remain vacant until a business operator with the appropriate license is located, but it is still appropriately added to the tax roll, even if as vacant. The ultimate purpose may be as an assisted living facility, but if that specific business license was never granted, under the analysis provided, the improvements would never be added to the tax roll.

Put simply, there is no correlation between a substantially complete improvement and a business license. Another such example would be a hair salon. If the space is not leased, or the operator does not obtain his or her DBPR license for the operation of a salon until after January 1, that unoccupied space still must be placed on the tax roll. It would be

impermissible for the Property Appraiser to deduct or delete the square footage of a building or remove a stand-alone improvement from the tax roll due to the hair stylists' license not being in-place as of January 1. A Property Appraiser assesses the unencumbered fee simple interest. A business license is an "encumbrance" as part of the leased fee interest, which we do not assess. This same scenario applies to substantially complete restaurants (which require many more certifications than just a business license), day cares, medical office buildings, specialty retail space, and virtually all property types.

Orange County has several properties that fit this scenario which are added to the tax roll, or remain on the tax roll, every year when the improvements are unoccupied or the type business that the building was intended for is not in operation. The same is true for counties across the state. The Courts have ruled that: "(A)ctual occupancy is not the appropriate test for substantial completion of an improvement project subject to assessment under Fla. Stat. ch. 192.042(1) (1987) in every case. In the present day business world, there may be several stages between the beginning of construction and the time of occupancy during which the improvement is substantially complete for the purpose for which the taxpayer constructed it." Mikos v. Two M. Dev. Corp., 546 So. 2d 1110 (Fla. 2d DCA 1989). (*Note: the 1987 version of §192.042(1) is identical to the 2019 version.*) To treat the subject property differently will yield an inequitable assessment and the future ramifications would have a chilling effect on the Orange County tax roll.

There is no question that subject improvement was substantially complete on January 1.

There was no testimony that any portion of the improvement still needed to be constructed, just that the business license had not been obtained. The subject improvement was ready for occupancy and was rightfully added to the tax roll by the Property Appraiser, so the Property Appraiser asks again that the Special Magistrate's recommendation be overturned.

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: Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Sent: Monday, December 14, 2020 2:58 PM

To: Robert Grimaldi <rgrimaldi@ocpafl.org>; 'dan.leonard@am.jll.com'

<dan.leonard@am.jll.com>

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>; Cristina Saya <msaya@ocpafl.org>

Subject: FW: Request for Reconsideration: 2020-00147

Good Afternoon.

Please see the below response from VAB Counsel Thalwitzer regarding the Property Appraiser's Request for Reconsideration concerning petition 2020-00147.

Jessica Vaupel

Assistant Manager, Clerk of the Board Department

201 S. Rosalind Avenue, Orlando, FL 32801

Phone 407-836-7302; Fax 407-836-5382

jessica.vaupel@occompt.com



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Sign up today and protect yourself from Property Fraud!

From: Aaron Thalwitzer <aaron@brevardlegal.com>

Sent: Monday, December 14, 2020 12:39 PM

To: Vaupel, Jessica <Jessica.Vaupel@occompt.com>

Cc: Smith, Katie <Katie.Smith@occompt.com>; VAB <VAB@occompt.com>

Subject: RE: Request for Reconsideration: 2020-00147

Hi Jessica,

In this substantial completion petition, the subject property was intended to be an assisted

living facility ("ALF"). In Florida, an operator of an ALF requires approval from Florida's Agency for Healthcare Administration, Division of Health Care Quality Assurance ("ACHA"). Such approval was not issued until 3/30/2020, well after the 1/1/20 date of assessment. As such, it appears undisputed that the petitioner could not operate an ALF at the subject property on 1/1/20.

The PAO argues that this petition and the underlying factual background, are indistinguishable from a different petition in which the SM found that substantial completion had been reached even though only a Temporary Certificate of Occupancy had been issued. I disagree. In the instant petition, the petitioner cannot use the property for its intended use, as an ALF, without a license which it lacked on 1/1/20. The PAO's argument is essentially that, because the petitioner could make *some* use of the subject property even with the license, it is irrelevant that it could not make its intended use. In other words, the PAO appears to take the position that the SM should find substantial completion because, even without the ACHA license, the subject property could house regular tenants or be used in some other non-ALF way. This argument ignores the definition of "substantially completed" cited in the PAO's request: "the improvement or some self-sufficient unit within it *can be used for the purpose for which it was constructed*" (emphasis supplied) F.S. 192.042(1). Using the subject property other than as an ALF is not using it "for the purpose for which it was constructed".

The PAO also attempts to minimize the importance of the ACHA license to the intended use of the subject property, analogizing it to a case in which a property was found to be substantially complete "even though some minor items might be required to be added." Implicit in this argument is the conclusion that the ACHA license is a "minor item[]" which "might" be required. I disagree with this notion. The ACHA license is not "minor" to the intended use of the subject property, it is critical. It is also not something which "might" be necessary; it is a strict legal requirement which must be satisfied before the subject property may serve as an ALF.

Consequently, I agree with the recommended decision's finding that the subject property had not reached substantial completion on 1/1/20, and accordingly would deny the request for reconsideration.

Thank you,



Aaron Thalwitzer, Esq.
257 N. Orlando Ave.
Cocoa Beach, FL 32931
(321) 799-4777
Aaron@BrevardLegal.com

From: Robert Grimaldi <rgrimaldi@ocpafll.org>

Sent: Wednesday, December 2, 2020 1:28 PM

To: VAB <VAB@occompt.com>

Cc: aaron@brevardlegal.com; 'dan.leonard@am.jll.com' <dan.leonard@am.jll.com>; Smith, Katie <Katie.Smith@occompt.com>; Vaupel, Jessica <Jessica.Vaupel@occompt.com>; Starr Brookins <sbrookins@ocpafl.org>; Cristina Saya <msaya@ocpafl.org>; Camille Smith <csmith@ocpafl.org>; James M. Kleitz <jkleitz@ocpafl.org>; Ana M. Arroyo <aarroyo@ocpafl.org>; Tatsiana Sokalava <tsokalava@ocpafl.org>

Subject: Request for Reconsideration: 2020-00147

Good afternoon,

Please see the attached correspondence.

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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HILL WARD HENDERSON
ATTORNEYS AT LAW
TAMPA | CLEARWATER

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Jeffrey Mandler, Esq.
Direct Line 305.375.6580
Direct Fax 305.347.6478
E-mail jmandler@rvmrlaw.com



RENNERT VOGEL
MANDLER & RODRIGUEZ, P.A.
ATTORNEYS AT LAW

February 3, 2021

VIA E-MAIL
vab@occompt.com

Aaron Thalwitzer, Esq.
Orange County Value Adjustment Board
P.O. Box 38
Orlando, FL 32802

Re: **Remanding Petitions 2020-00622; 00624; 00628; and 00629 for Failure to Consider and Apply Eighth Criterion Cost of Sale Adjustment**

Dear Mr. Thalwitzer:

We are writing you to request that you set aside the recommended decisions of the Special Magistrate rendered on January 11, 2021 with respect to the above-referenced petitions because these decisions do not comply with Florida Statute 194.301, as explained below. Moreover, Rule 12D-9.031(1) of the Florida Administrative Code states the following:

"All recommended decisions shall comply with Sections 194.301 A special magistrate shall not submit to the board, **and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301**" (emphasis added).

As an initial matter, the magistrate states the following in his findings for all four of the aforementioned cases:

The Petitioner's argument is that there is no evidence indicating that the Property Appraiser applied a cost of sale adjustment. However, in the Magistrate's opinion, there is no evidence indicating that the Property Appraiser did not properly CONSIDER the cost of sale in its Mass Appraisal Process. There is also no evidence indicating, that they did not apply a cost of sale adjustment in their Mass Appraisal methodology.

This statement conflates the issue entirely. We did not argue that the property appraiser failed to consider cost of sale in their mass appraisal process. On the contrary, we introduced the Form DR-493, which demonstrates that the property appraiser did in fact utilize a 15% cost of sale adjustment on properties that sold. Thus, we are in agreement with the magistrate on this specific issue.

The real issue is that while the property appraiser may have considered cost of sale in its mass appraisal process, the property appraiser failed to consider cost of sale in its valuation with respect to the four aforementioned cases. On this point, the magistrate stated the following in his findings:

The Property Appraiser indicated that they did CONSIDER the eighth criterion. No sufficiently relevant and credible evidence is provided indicating that the Property Appraiser has not CONSIDERED the eighth criterion.

The magistrate is stating that the burden is on the petitioner, not the property appraiser, to prove whether the eighth criterion was considered in the property appraiser's analysis. This is patently incorrect. In 2009, the Florida legislature substantially amended the Florida Statutes pertaining to presumption of correctness and burden of proof governing assessments. See § 194.301, Fla. Stat. Following the 2009 amendments, the property appraiser is now required to prove "by a preponderance of the evidence that the assessment was arrived at by complying with Fla. Stat. 193.011 . . . and professionally accepted appraisal practices, including mass appraisal standards." *Id* (emphasis added). Moreover, "a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment." *Id*.

It is clear that following the 2009 legislative amendment, property appraisers are held to a higher standard in formulating their assessments. See *Darden Restaurants, Inc. v. Singh*, 266 So. 3d 228, 233 n.6 (Fla. 5th DCA 2019) (Court stated that in light of the 2009 amendment to Fla. Stat. 194.301, the property appraiser's professional judgment and discretion must be exercised in accordance with professionally accepted appraisal practices.). Moreover, in light of the 2009 legislative amendment, the property appraiser is prohibited from stating in a conclusory fashion that he considered the eighth criterion and ultimately decided not to apply it. See also *Scripps Howard Cable Co. v. Havill*, 655 So. 2d 1071, 1077 (Fla. 5th DCA 1995) (stating that the property appraiser's conclusory statements that the eight criteria were properly considered were insufficient to accord the property appraiser's valuation of property a presumption of correctness.).

Professionally accepted appraisal practices require the property appraiser to recognize and comply with applicable laws and regulations. *See* attached Probable Cause Review by the State of Florida Department of Revenue, affirmed by the First District Court of Appeal State of Florida. Additionally, the Uniform Standards of Professional Appraisal Practice ("USPAP") state that an appraiser "must provide sufficient information to enable the [taxpayer] to have confidence that the processes and procedures used conform to accepted methods and result in credible value conclusions." *Id.* Appraisal standards also require that the appraiser disclose and explain the methodology used in making the assessment to enable the intended users (the taxpayer and special magistrate) to understand what the property appraiser did in developing the presented just valuations and why. *Id.*

Here, the magistrate is permitting the property appraiser to do exactly what appraisal standards and the 2009 amendments specifically prohibit: stating in conclusory terms that the eighth criterion was considered in its valuation analysis without requiring that same be proven by a preponderance of the evidence. On their face, the property appraiser's income approaches to value with respect to the four aforementioned cases show no indication that the eighth criterion was considered, much less applied. By way of example, the attached property record card for petition 2020-00622 sets forth the property's income approach to valuation including market rent, market vacancy, market capitalization rate, and tangible personal property adjustment, resulting in a final income value of \$60,060,963, which equals the 2020 market value for the subject. Nowhere, is a cost of sale adjustment referenced, nor can same be inferred based on the property appraiser's income analysis. Furthermore, at hearing the property appraiser offered no explanation for the absence of the eighth criterion in its income approach on this case, or in any of the other three cases, as well as no explanation for the absence of the eighth criterion on its cost approaches or sales comparison approaches to value. Petitioner also read into the record the assessments of the properties which the Property Appraiser relied upon in its sales approach to show that it applied a cost of sale of at least 15% when assessing the comparable sales, but did not do so in its sales approach for the subject property. Thus, the property appraiser is in clear violation of Fla. Stat. 194.301.

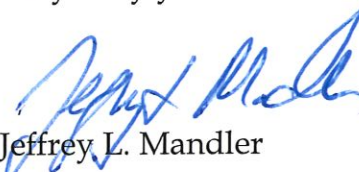
Failing to consider and apply a cost of sale deduction to these four cases, while the property appraiser admittedly applies a cost of sale deduction to all properties assessed through its mass appraisal system, constitutes selective, discriminatory conduct disallowed under Florida law. *See* § 194.301(2)(a)(3) (stating that an assessment may not be "arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county"). As such, the property appraiser and the special magistrate in its decision were

Aaron Thalwitzer, Esq.
February 3, 2021
Page 4

required to uniformly apply a 15% cost of sale adjustment to the four cases at issue. *See Louisville & Nashville Railroad Co. v. Department of Revenue, State of Florida*, 736 F.2d 1495, 1498-99 (11th Cir. 1984) (Court held that when comparing valuation practices under review to valuation practices applied to other comparable property, the overriding consideration is to apply a single standard for both groups to achieve uniform treatment under Fla. Stat. 194.301(2)(a).); *see also Ozier v. Seminole Cty. Prop. Appraiser*, 585 So. 2d 357, 359 (Fla. 5th DCA 1991) (referencing *Allegheny Pittsburgh Coal Co. v. County Commissioner*, 488 U.S. 336 (1989) ("Intentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property."); *Ozier*, 585 So. 2d at 359 ("Nothing causes taxpayer resentment and resistance as much as the perception of unfair treatment.").

Rule 12D-9.031(4)(b) of the Florida Administrative Code states that "[t]he board may direct a special magistrate to produce a recommended decision that complies with subsection (1)" We are requesting that in light of the foregoing, and in accordance with the above Rule, you direct the special magistrate of the four aforementioned cases with instructions to apply a cost of sale adjustment in the amount of 15% to the value conclusions to comply with Florida Statute 194.301, and the appraisal practice of applying a cost of sale of 15% to properties which sold in Orange County.

Very truly yours,



Jeffrey L. Mandler

Attachments

cc: Mr. Randy Harmer (Orange County Property Appraiser's Office)
Mr. Robert Grimaldi (Orange County Property Appraiser's Office)

Property Record - 25-21-29-5220-01-000

Orange County Property Appraiser • <http://www.ocpafl.org>

Property Summary

Property Name
 400 North
Names
 Maitland Multi Family LLC
Municipality
 MTL - Maitland
Property Use
 0314 - Multi-Family Mid-Ris

Mailing Address
 1500 Cordova Rd Ste 300
 Fort Lauderdale, FL 33316-2191
Physical Address
 400 N Orlando Ave
 Maitland, FL 32751



QR Code For Mobile Phone



Value and Taxes

Historical Value and Tax Benefits

Tax Year Values		Land	Building(s)	Feature(s)	Market Value	Assessed Value
2020	W INC				\$60,060,963 (701%)	\$60,060,963
2019	✓ MKT	\$7,500,000	+	\$0	+	\$0 = \$7,500,000
Tax Year Benefits						Tax Savings
2020	W					\$0
2019	✓ \$					\$41,004

2020 Taxable Value and Estimate of Proposed Taxes

Taxing Authority	Assd Value	Exemption	Tax Value	Millage Rate	Taxes	%
Public Schools: By State Law (Rle)	\$60,060,963	\$0	\$60,060,963	3.6090 (-6.53%)	\$216,760.02	22 %
Public Schools: By Local Board	\$60,060,963	\$0	\$60,060,963	3.2480 (0.00%)	\$195,078.01	20 %
Orange County (General)	\$60,060,963	\$0	\$60,060,963	4.4347 (0.00%)	\$266,352.35	27 %
City Of Maitland	\$60,060,963	\$0	\$60,060,963	4.5353 (4.37%)	\$272,394.49	28 %
City Of Maitland Debt Service 2004	\$60,060,963	\$0	\$60,060,963	0.2530 (-8.66%)	\$15,195.42	2 %
St Johns Water Management District	\$60,060,963	\$0	\$60,060,963	0.2287 (-5.26%)	\$13,735.94	1 %
				16.3087	\$979,516.23	

2020 Non-Ad Valorem Assessments

Levying Authority	Assessment Description	Units	Rate	Assessment
There are no Non-Ad Valorem Assessments				

Income Pro forma (as of Jan 1st 2020) for 400 North, which includes parcel(s):

PID	DOR Code	DOR Description	Allocation Percentage
25-21-29-5220-01-000	0314	Multi-Family Mid-Rise	100%

Note: Pro forma does not contain actual income and expenses specific to this property if provided by the property owner.

Rent Roll Rentable Area	Type	Description	Restrict Rent	Efficiency Ratio	Net Rentable Area	Rent Amount	Rental Period	Annual Rent
10	UT	Unit (Generic)	N	100.00%	10	\$1,995.00	12	\$239,400
5	UT	Unit (Generic)	N	100.00%	5	\$2,335.00	12	\$140,100
52	UT	Unit (Generic)	N	100.00%	52	\$1,520.00	12	\$948,480
23	UT	Unit (Generic)	N	100.00%	23	\$1,445.00	12	\$398,820
18	UT	Unit (Generic)	N	100.00%	18	\$1,495.00	12	\$322,920
15	UT	Unit (Generic)	N	100.00%	15	\$1,495.00	12	\$269,100
5	UT	Unit (Generic)	N	100.00%	5	\$1,550.00	12	\$93,000
4	UT	Unit (Generic)	N	100.00%	4	\$1,560.00	12	\$74,880
52	UT	Unit (Generic)	N	100.00%	52	\$1,460.00	12	\$911,040
48	UT	Unit (Generic)	N	100.00%	48	\$1,310.00	12	\$754,560
23	UT	Unit (Generic)	N	100.00%	23	\$1,440.00	12	\$397,440
15	UT	Unit (Generic)	N	100.00%	15	\$1,420.00	12	\$255,600
15	UT	Unit (Generic)	N	100.00%	15	\$1,350.00	12	\$243,000
8	UT	Unit (Generic)	N	100.00%	8	\$1,440.00	12	\$138,240
7	UT	Unit (Generic)	N	100.00%	7	\$1,380.00	12	\$115,920

	Percent	Amount	Per Unit
Potential Gross Income		\$5,302,500	\$17,675
less Vacancy/Collection Loss	8.00%	\$424,200	
= Effective Gross Income		\$4,878,300	\$16,261
plus Ancillary Income	6.00%	\$292,698	\$976
= Adjusted Gross Income		\$5,170,998	\$17,237
less Expenses	25.00%	\$1,292,750	\$4,309

=	Net Gross Income		\$3,878,248	\$12,927
plus	Miscellaneous Income			
=	Net Operating Income		\$3,878,248	\$12,927
	Overall Rate	5.00000%		
plus	Millage Rate/Tax Rate	1.64074%		
=	Capitalization Rate	6.64074%		
	Capitalized Value		\$58,400,841	\$194,669
less	TPP Amount		\$199,878	\$666
plus	Additional Value			
(+/-)	Total Misc Adjustment		\$1,860,000	\$6,200
=	Income Value		\$60,060,963	\$200,203

Property Features

Property Description

LOTS 3 AND 4 OF UPTOWN MAITLAND REPLAT 99/30 LOT 1

Total Land Area

243,622 sqft (+/-) | 5.59 acres (+/-) GIS Calculated

Land

Land Use Code	Zoning	Land Units	Unit Price	Land Value	Class	Unit Price	Class Value
0314 - Multi-Family Mid-Ris	DMZD	300 UNIT(S)	\$25,750.00	\$7,725,000	\$0.00		\$7,725,000

Buildings

Model Code	03 - Multi Fam Residence	Subarea Description	Sqft	Value
Type Code	0314 - Multi-Family Mid-Ris	AOF - Avg Office	4653	\$562,687
Building Value	\$51,527,668	BAS - Base Area	22541	\$2,725,883
Estimated New Cost	\$51,527,668	FOP - F/Opn Prch	35369	\$1,710,918
Actual Year Built	2019	FST - Fin Storge	5512	\$333,283
Beds	3	FUS - F/Up Story	179521	\$21,709,475
Baths	2.0	PTO - Patio	7593	\$45,953
Floors	6	SDA - Salea Disa	27580	\$3,502,012
Gross Area	451502 sqft	STA - Story 5-15	162012	\$20,571,765
Living Area	396307 sqft	UST - Unf Storag	6721	\$365,692
Exterior Wall	Wood.Fr.St			
Interior Wall	Drywall			
Model Code	06 - Warehouse	Subarea Description	Sqft	Value
Type Code	2802 - Parking Garage	BAS - Base Area	23218	\$816,809

Building Value	\$7,215,347	FOP - F/Opn Prch	202	\$3,553
Estimated New Cost	\$7,215,347	FUS - F/Up Story	94661	\$3,330,174
Actual Year Built	2019	STA - Story 5-15	79828	\$2,948,752
Beds		UST - Unf Storag	6598	\$116,059
Baths				
Floors	6			
Gross Area	204507 sqft			
Living Area	197707 sqft			
Exterior Wall	Prec.Panel			
Interior Wall	None			

Extra Features

Description	Date Built	Units	Unit Price	XFOB Value
6182 - Fountain 3	05/31/2019	1 Unit(s)	\$20,000.00	\$20,000
6416 - Elevator Commercial 7	05/31/2019	2 Unit(s)	\$150,000.00	\$300,000
5834 - Pool Commercial 5	05/23/2019	1 Unit(s)	\$200,000.00	\$200,000
6220 - Parking Space	05/23/2019	88 Unit(s)	\$1,000.00	\$88,000

Sales

Sales History

Sale Date	Sale Amount	Instrument #	Book/Page	Deed Code	Seller(s)	Buyer(s)	Vac/Imp
There are no sales for the selected parcel							

FIRST DISTRICT COURT OF APPEAL
STATE OF FLORIDA

No. 1D19-2596

ED CRAPO, as Alachua County
Property Appraiser,

Appellant,

v.

FLORIDA DEPARTMENT OF
REVENUE,

Appellee.

On appeal from Florida Department of Revenue.
Jim Zingale, Executive Director.

July 14, 2020

PER CURIAM.

AFFIRMED.

B.L. THOMAS, OSTERHAUS, and BILBREY, JJ., concur.

*Not final until disposition of any timely and
authorized motion under Fla. R. App. P. 9.330 or
9.331.*

John C. Dent, Jr. and Jennifer A. McClain of Dent & McClain,
Chartered, Sarasota, for Appellant.

Ashley Moody, Attorney General, Timothy E. Dennis, Chief
Assistant Attorney General, and Franklin Sandrea-Rivero,
Assistant Attorney General, Tallahassee, for Appellee.

Filing # 93602313 E-Filed 08/02/2019 03:51:39 PM

IN THE FLORIDA DEPARTMENT OF REVENUE

ED CRAPO, as Alachua County Property
Appraiser,
Appellant

v.

Case No. 1D19-2596

FLORIDA DEPARTMENT OF REVENUE
Appellee.

RECEIVED

AUG 05 2019

DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

SECOND AMENDED NOTICE OF ADMINISTRATIVE APPEAL (with attachment)

NOTICE IS GIVEN that Ed Crapo, as Alachua County Property Appraiser, Appellant, appeals to the 1st District Court of Appeals, the order of the Department of Revenue rendered June 19, 2019, attached hereto. The nature of the order is an administrative order denying probable cause to the Appellant, Ed Crapo, as Alachua County Property Appraiser, the authority to sue the Alachua County Value Adjustment Board.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to Rinky Parwani, Parwani Law, P.A., 9905 Alambra Avenue, Tampa, FL 33619-5060 at rinky@parwanilaw.com, Timothy Dennis, Office of the Attorney General, The Capitol Pl 01 Tallahassee, FL 32399-1050, at timothy.dennis@myfloridalegal.com and and Megan Renee Maxwell, P.O. Box 6668, Tallahassee, FL 32314 on this 2nd day of July, 2019.

DENT & MCCLAIN, CHARTERED
3415 Magic Oak Lane
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IN THE FLORIDA DEPARTMENT OF REVENUE

ED CRAPO, as Alachua County Property
Appraiser,
Appellant

v.

Case No. 1D19-2596

FLORIDA DEPARTMENT OF REVENUE
Appellee.

RECEIVED

AUG 05 2019

DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

AMENDED NOTICE OF ADMINISTRATIVE APPEAL

NOTICE IS GIVEN that Ed Crapo, as Alachua County Property Appraiser, Appellant, appeals to the 1st District Court of Appeals, the order of the Department of Revenue rendered June 19, 2019, attached hereto. The nature of the order is an administrative order denying probable cause to the Appellant, Ed Crapo, as Alachua County Property Appraiser, the authority to sue the Alachua County Value Adjustment Board.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to Rinky Parwani, Parwani Law, P.A., 9905 Alambra Avenue, Tampa, FL 33619-5060 at rinky@parwanilaw.com, Timothy Dennis, Office of the Attorney General, The Capitol Pl 01 Tallahassee, FL 32399-1050, at timothy.dennis@myfloridalegal.com and and Megan Renee Maxwell, P.O. Box 6668, Tallahassee, FL 32314 on this 2nd day of July, 2019.

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DEPARTMENT OF REVENUE
Agency Clerk
By: Mugan Maxwell
Date: June 19, 2019

STATE OF FLORIDA
DEPARTMENT OF REVENUE

IN RE: THE MATTER OF CERTAIN
DECISIONS OF THE 2018 ALACHUA
COUNTY VALUE ADJUSTMENT BOARD

Alachua County, Florida

PROBABLE CAUSE REVIEW BY THE DEPARTMENT OF REVENUE

This document contains the results of the Department of Revenue's (Department) probable cause review (Review) of an assertion (Assertion) filed with the Department by the Alachua County Property Appraiser (Appraiser) against certain written final decisions of the 2018 Alachua County Value Adjustment Board (Board).

ASSERTION BY THE ALACHUA COUNTY PROPERTY APPRAISER

Under authority in subsection 194.036(1)(c), Florida Statutes (F.S.), the Appraiser filed the Assertion seeking probable cause from the Department for the Appraiser to proceed to circuit court to appeal certain 2018 Board decisions. Filing an assertion and receiving an affirmative probable cause finding is only one of three possible statutory avenues for the Appraiser to appeal Board decisions in circuit court. The other two avenues are provided in subsections 194.036(1)(a) and (b), F.S.

On May 2, 2019, prior to filing the Assertion with the Department on May 3, 2019, the Appraiser filed direct challenges in circuit court of certain Board decisions, under subsection 194.036(1)(a), F.S. The Board decisions the Appraiser challenged directly in circuit court, the day before filing the Assertion, are the same Board decisions challenged in the Assertion. Thus, the Assertion is a duplication of effort and the Appraiser's motivation for this is unclear.

Pursuant to subsection 194.036(1)(c), F.S. (2018), the Appraiser, Ed Crapo, filed an Assertion with the Department alleging the existence of a consistent and continuous violation of the intent of the law and administrative rules of the Department by the 2018 Board in three (3) 2018 just value decisions and eleven (11) 2018 exemption decisions. As required by subsection 194.035(1), F.S., the 2018 Board appointed Special Magistrates (Magistrates) to hear taxpayer petitions filed with the Board and to produce written recommended decisions for consideration by the Board. After considering the Magistrates' recommendations, the Board produced the written final decisions that are the subject of the Assertion.

THE LEGAL EFFECT OF THE DEPARTMENT'S PROBABLE CAUSE REVIEW

In the context of civil law, probable cause is defined as: "*A reasonable belief in the existence of facts on which a claim is based and in the legal validity of the claim itself.*" Black's Law Dictionary, Eighth Edition, page 1239. In a probable cause review, the Department reviews the Assertion, applicable law, and records regarding the Board decisions that are the subject of the Assertion and produces a finding on whether there is probable cause to support the Appraiser's assertion of a consistent and continuous violation of the intent of the law and rules by the Board in those decisions. A finding by the Department that such probable cause exists is only a probable cause finding and is not an adjudication of the Appraiser's claims nor of any facts or legal issues. The decision whether to bring an action in circuit court remains within the discretion of the Appraiser. Any circuit court proceeding would be de novo, with the Department's finding of probable cause having no effect on the outcome of the litigation. See subsections 194.036(1)(c) and (3), Florida Statutes, and PAAB, Sarasota County v. Florida Department of Revenue, 349 So.2d 804 (Fla. 2d DCA 1977), cert. denied, 357 So.2d 187 (Fla. 1978). A finding by the Department that probable cause exists does not adversely affect the rights of the taxpayers nor can it in any way change, modify, overturn, or otherwise adversely affect the Board's decisions. The Board's decisions are in no way adversely affected by a Department sanction of judicial challenge thereof by the Appraiser. See Mikos v. PAAB of Sarasota County, 365 So.2d 757 (Fla. 2d DCA 1978).

STATEMENT OF THE CASE

By email on May 3, 2019, the Department received the Appraiser's Assertion, which consisted of three pages. The Assertion alleged a consistent and continuous violation of the intent of the law and administrative rules by the 2018 Board in three (3) 2018 just value decisions and eleven (11) 2018 exemption decisions. The Assertion identified these 14 decisions by Board petition numbers noted below.

By letter dated May 13, 2019 and sent by email on same date, the Department advised the Board Clerk of the Assertion and requested Board records pertaining to the Board decisions that are the subject of the Assertion. See subsections 194.034(1) and 194.036(1)(c), F.S.

On May 20, 2019, the Department received Board records from the Board Clerk by U.S. mail postmarked May 16, 2019. By email on May 24, 2019, the Department received additional records from the Board Clerk regarding petition number 2017-094. Some of the Board records the Department received appear to be disorganized or incomplete, or to contain errors, all of which made the Department's review difficult.

FINDINGS OF THE DEPARTMENT OF REVENUE

Based on the Appraiser's Assertion, records furnished by the Board Clerk pertaining to the Board decisions challenged in the Assertion, and the Department's research and review relating to the foregoing, the Department makes the following findings.

Findings on the Assertion Regarding Three 2018 Board Decisions on Just Value

1. The Assertion alleges that in three just value decisions of the 2018 Board, there exists a consistent and continuous violation of the intent of the law or administrative rules. Each of these three Board written decisions pertains to the just value assessment of commercial real property where the Appraiser presented a just value developed by the income capitalization approach. In the Assertion, the 2018 Board just value decisions are identified by petition numbers 2018-212, 2018-247, and 2018-258.
2. In the Assertion, the Appraiser alleges that the three 2018 Board just value decisions are a continuation of alleged 2017 Board "violations" in four petitions the Assertion identifies by petition numbers 2017-094, 2017-096, 2017-428, and 2017-429. However, for at least two reasons, there is no basis for such allegations regarding the four 2017 petitions. First, the petitioner withdrew one of the 2017 petitions (number 2017-096) and the Board did not issue any final decision in that petition. Second, in each of the other three 2017 petitions, the Board just value decision upheld the Appraiser's 2017 just value. It is unclear why the Appraiser made such allegations. Accordingly, the Department finds no probable cause for the Appraiser to appeal these three 2017 Board decisions in circuit court.
3. In each of the three 2018 Board just value decisions, the Board found that the Appraiser did not properly address the net proceeds of sale factor in subsection 193.011(8), F.S. Subsection 194.301(1), F.S., states in pertinent part:

"...a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection."

[underlined emphasis added]
4. In a long-standing, widely-accepted, and across-the-board practice under Florida law, cost-of-sale deductions are generally made in arriving at just valuations of real property, which equate to the estimated net proceeds of sale for each parcel. Cost-of-sale deductions in just valuations are a widely known, professionally accepted appraisal practice under Florida ad valorem tax law.

5. Magistrates are hired for their knowledge of professionally accepted appraisal practices and, under sections 194.301 and 194.3015, F.S., are required to apply those practices based on their knowledge of the proper application of such practices. In the 2018 Board just value decisions Included In the Assertion, the Board found the Appraiser did not present evidence of having made the cost-of-sale deduction in arriving at the presented just values and, accordingly, overturned those values and revised them in accordance with law and professionally accepted appraisal practices.
6. Under subsection 194.301(1), F.S., the Appraiser has the duty of going forward and presenting evidence explaining how the Appraiser satisfied each of the just valuation criteria. This statute states in pertinent part:

"In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate."

In the 2018 just value decisions, the Board determined the Appraiser did not present evidence showing compliance with subsection 193.011(8), F.S., as provided in subsection 194.301(1), F.S.

7. Professionally accepted appraisal practices require the Appraiser to recognize and comply with laws and regulations that apply to the appraiser or to the appraisal assignment.¹ See text highlighted in yellow on pertinent pages (from the Uniform Standards of Professional Appraisal Practices) appended hereto as **Attachment 1**.
8. The Appraiser reportedly uses mass appraisal to develop just valuations of real property. Professionally accepted appraisal practices include communicating, or reporting, the mass appraisal results. A mass appraisal report is any communication, written or oral, about the mass appraisal. Regarding mass appraisal reporting, a professionally accepted mass appraisal standard states:²

"The appraiser must provide sufficient information to enable the client and intended users to have confidence that the processes and procedures used conform to accepted methods and result in credible value conclusions."

¹ See *Uniform Standards of Professional Appraisal Practice, 2018-2019 Edition* (Washington, DC: Appraisal Foundation), pages 11-13.

² See Standard 6, Mass Appraisal Reporting, *Uniform Standards of Professional Appraisal Practice, 2018-2019 Edition* (Washington, DC: The Appraisal Foundation), page 41.

9. Another mass appraisal standard requires the Appraiser to disclose and "explain" the methodology used in making the assessment and to tailor the explanation to the needs of the intended users which, in this case, are the taxpayer, the Board, and a Magistrate."³ Such explanation would enable the intended users to understand what the Appraiser did in developing the presented just valuations and why.
10. The Assertion alleges the Board erred in finding the Appraiser did not comply with subsection 193.011(8), F.S. However, the Board's written decision shows that the Board's decision to overturn the Appraiser's just value was based on a lack of evidence showing the Appraiser properly addressed subsection 193.011(8), F.S.
11. Subsection 194.034(2), F.S., compels the Board to make a finding when there is a lack of evidence showing that a statutory criterion was satisfied. Subsection (2) requires the following from Boards and Magistrates: "*Findings of fact must be based on admitted evidence or a lack thereof.*" Likewise, Rules 12D-9.030(1) and 12D-9.032(1)(a), F.A.C., provide as follows: "*For each of the statutory criteria for the issue under administrative review, findings of fact must identify the corresponding admitted evidence, or lack thereof.*" [underlined emphasis added]
12. Boards and Magistrates cannot rely upon conclusory statements in evaluating compliance with a statutory criterion. The term "conclusory" is defined as: "*consisting of or relating to a conclusion or assertion for which no supporting evidence is offered.*" See Merriam-Webster Dictionary online (accessed June 8, 2019).
13. Florida courts have not given any weight to conclusory statements made by witnesses testifying about property value. See Fla. Dept. of Transportation v. Samter, 393 So.2d 1142 (Fla. 3d DCA 1981) ("*no weight may be accorded an expert opinion which is totally conclusory in nature and is unsupported by any discernible, factually-based chain of underlying reasoning.*") and Scripps Howard Cable Co. v. Havill, 665 So.2d 1071, 1077 (Fla. 5th DCA 1995), *approved*, 742 So.2d 210 (Fla. 1998) (stating that conclusory statements made by the appraiser are not credible and holding that the assessment was not entitled to a presumption of correctness because the valuation approaches were not properly used).
14. The Assertion mentions the Appraiser having made a cost-of-sale deduction for one of the 2017 petitioned parcels (petition number 2017-094) that was sold in the year preceding the assessment date. Also, in one of the 2017 just value petitions (number 2017-096), the Appraiser presented a scatter chart (titled "*2017 Level of Assessment for Commercial Sales*") reportedly showing that a cost-of-sale deduction was made for

³ See International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property* (Kansas City, MO: International Association of Assessment Officers, July 2017), pages 11 and 12.

each of several recently sold parcels. These items indicate a mistaken belief that cost-of-sale deductions apply only to sold parcels. In fact, such practice is discriminatory and inconsistent with subsection 194.301(2)(a)3., F.S. Such practice is a type of selective reappraisal, an unprofessional practice that impedes appraisal uniformity.⁴

15. The Board found that the Appraiser did not adhere to section 194.301(2)(a)3., F.S., which precludes the Appraiser, in appraising the petitioned property, from using appraisal practices that are arbitrarily different from the appraisal practices the Appraiser applied to comparable property within the county. The Department finds no reason to believe the Board erred in this regard.
16. The United States Supreme Court has held that selective reappraisal results in denial of equal protection under the Fourteenth Amendment to the United States Constitution. See Allegheny Pittsburgh Coal Co. v. County Commissioner, 488 U.S. 336 (1989); also, see Sioux City Bridge Co. v. Dakota County, 260 U.S. 441 (1923), stating: "*The purpose of the equal protection clause of the Fourteenth Amendment is to secure every person within the state's jurisdiction against intentional and arbitrary discrimination, whether occasioned by express terms of a statute or by its improper execution through duly constituted agents.*"
17. The records do not indicate that any of the parcels involved in the three 2018 just value decisions were sold recently. Apparently, this why these parcels did not receive a cost-of-sale deduction, resulting in disparate treatment between sold and unsold parcels. The Board found that the Appraiser's three 2018 just valuations at issue resulted in denial of equal protection. The Department finds no reason to believe the Board erred in this regard.
18. A United States Court of Appeals held that the net proceeds of sale criterion in subsection 193.011(8), F.S., should be applied to all property without regard to whether property was recently sold. The Court's holding was based on a stipulation of facts by the parties that set forth, county-by-county, the mathematical results of applying the cost-of-sale factor. The Court held that selectively applying the cost-of-sale factor, based on whether the property was recently sold, is a discriminatory practice. See Louisville and Nashville Railroad Co. v. Department of Revenue, State of Fla., 736 F.2d 1495 (11th Cir.(Fla.) July 24, 1984).
19. Accordingly, the Department does not find reason to believe the Board erred in overturning the Appraiser's just value assessments in the Board's three 2018 just value decisions that are the subject of the Assertion.

⁴ International Association of Assessing Officers, *Mass Appraisal of Real Property* (Chicago: International Association of Assessing Officers, 1999), page 315.

Findings on the Assertion Regarding
Eleven 2018 Board Decisions on Exemptions

20. Appraiser asserts that the Board improperly found property to be exempt and granted two exemption petitions over the Appraiser's denials. The first property (petition 2018-006) is an acupuncture school that has been held to be exempt by the Florida First District Court of Appeal. See Grappo v. Acad. for Five Element Acupuncture, Inc., 2018 Fla.App.LEXIS 12280, 43 Fla.L.Weekly D2013, 2018 WL 4139276 (August 30, 2018). The first DCA held this property exempt and that a VAB decision had precedential effect making it binding on the future VAB in the absence of changed circumstances shown by Appraiser. The case is currently pending on rehearing en banc. This decision is dissimilar to the other exemption decisions and it does not indicate a consistent and continuous violation of law or rules. The second exemption petition (2018-023) involved a teaching hospital with a complex lease arrangement involving the University of Florida. The Department does not find that the Board's granting of exemptions in these two dissimilar cases indicates a consistent and continuous violation of law or rules.
21. In nine petitions (2018-318, 319, 320, 321, 322, 323, 324, 325, and 326), the Board found the Appraiser's denials of exemptions to be invalid under section 196.193(5), F.S., which provides standards and time limits for denials of exemption and provides the denials are invalid if these statutory standards are not met. These decisions by the Board are based on Appraiser's failure to issue denials of the exemptions by July 1 as referenced in the statute, together with the Appraiser's sending confirmation of the continuations of the exemptions previously by February 1 in eight of the nine petitions. The Department does not find reason to believe that the Board's decisions granting these exemptions, by finding Appraiser's denials invalid, constitute violations of the intent of the law or rules.

THE DEPARTMENT'S FINDING ON PROBABLE CAUSE

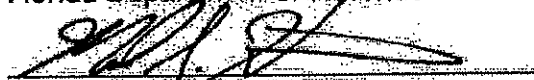
After considering the relevant facts and applicable law, the Department does not find probable cause that there is a consistent and continuous violation of the intent of the law by the Board in its 14 decisions challenged in the Assertion. The Department's finding of no probable cause is not an adjudication of the Appraiser's claims nor of any facts or legal issues.

WHEREFORE, the Department does not find, from its review of the decisions and related records noted in this Probable Cause Review, the evidence sufficient to establish cause for the Property Appraiser to proceed pursuant to paragraph 194.036(1)(c), Florida Statutes. The Property Appraiser is not authorized to file a suit under that statutory paragraph.

DECIDED this 19 day of June, 2019, Tallahassee, Florida.

James Zingale
Executive Director
Florida Department of Revenue

By:



Mark Hamilton, General Counsel
Florida Department of Revenue

Prepared by:

Steve Keller
Chief Assistant General Counsel
Office of General Counsel
Florida Department of Revenue

Filed with the Agency Clerk and copies mailed to the indicated parties this 19 day of June, 2019.

Agency Clerk

By: Megan Maxwell

Agency Clerk
TITLE

Copies furnished to:

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Attachment 1

UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE

2018-2019
EDITION

APPRAISAL STANDARDS BOARD



THE APPRAISAL FOUNDATION

*Authorized by Congress as the Source of Appraisal
Standards and Appraiser Qualifications*

Published in the United States of America.

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EFFECTIVE:

January 1, 2018 through December 31, 2019

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STATEMENTS ON APPRAISAL STANDARDS

Statements on Appraisal Standards (SMT) are authorized by the by-laws of The Appraisal Foundation and are specifically for the purposes of clarification, interpretation, explanation, or elaboration of the *Uniform Standards of Professional Appraisal Practice* (USPAP). Statements have the full weight of a Standards Rule and can be adopted by the Appraisal Standards Board only after exposure and comment. There are currently no active Statements.

PREAMBLE

The purpose of the <i>Uniform Standards of Professional Appraisal Practice</i> (USPAP) is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. It is essential that appraisers develop and communicate their analyses, opinions, and conclusions to intended users of their services in a manner that is meaningful and not misleading.	1 2 3 4
The Appraisal Standards Board promulgates USPAP for both appraisers and users of appraisal services. The appraiser's responsibility is to protect the overall public trust and it is the importance of the role of the appraiser that places ethical obligations on those who serve in this capacity. USPAP reflects the current standards of the appraisal profession.	5 6 7 8
USPAP addresses the ethical and performance obligations of appraisers through DEFINITIONS, Rules, Standards, Standards Rules, and Statements (there are currently no active Statements).	9 10
<ul style="list-style-type: none"> The DEFINITIONS establish the application of certain terminology in USPAP. The ETHICS RULE sets forth the requirements for integrity, impartiality, objectivity, independent judgment, and ethical conduct. The RECORD KEEPING RULE establishes the workfile requirements for appraisal and appraisal review assignments. The COMPETENCY RULE presents pre-assignment and assignment conditions for knowledge and experience. The SCOPE OF WORK RULE presents obligations related to problem identification, research, and analyses. The JURISDICTIONAL EXCEPTION RULE preserves the balance of USPAP if a portion is contrary to law or public policy of a jurisdiction. The Standards establish the requirements for appraisal and appraisal review and the manner in which each is communicated. <ul style="list-style-type: none"> STANDARDS 1 and 2 establish requirements for the development and communication of a real property appraisal. STANDARDS 3 and 4 establish requirements for the development and communication of an appraisal review. STANDARDS 5 and 6 establish requirements for the development and communication of a mass appraisal. STANDARDS 7 and 8 establish requirements for the development and communication of a personal property appraisal. STANDARDS 9 and 10 establish requirements for the development and communication of a business or intangible asset appraisal. There are currently no active Statements on Appraisal Standards. Comments are an integral part of USPAP and have the same weight as the component they address. These extensions of the DEFINITIONS, Rules, and Standards Rules provide interpretation and establish the context and conditions for application. 	11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33
<u>When Do USPAP Rules and Standards Apply?</u>	34
USPAP does not establish who or which assignments must comply. Neither The Appraisal Foundation nor its Appraisal Standards Board is a government entity with the power to make, judge, or enforce law. An appraiser must comply with USPAP when either the service or the appraiser is required by law, regulation, or agreement with the client or intended user. Individuals may also choose to comply with USPAP any time that individual is performing the service as an appraiser. In order to comply with USPAP, an appraiser must meet the following obligations:	35 36 37 38 39
<ul style="list-style-type: none"> An appraiser must act competently and in a manner that is independent, impartial, and objective. An appraiser must comply with the ETHICS RULE in all aspects of appraisal practice. An appraiser must maintain the data, information and analysis necessary to support his or her opinions for appraisal and appraisal review assignments in accordance with the RECORD KEEPING RULE. An appraiser must comply with the COMPETENCY RULE and the JURISDICTIONAL EXCEPTION RULE for all assignments. When an appraiser provides an opinion of value in an assignment, the appraiser must also comply with the 	40 41 42 43 44 45 46

PREAMBLE

- 47 SCOPE OF WORK RULE, the RECORD KEEPING RULE, the applicable development and reporting Standards
48 and applicable Statements (there are currently no active Statements).
- 49 • When an appraiser provides an opinion about the quality of another appraiser's work that was performed as
50 part of an appraisal or appraisal review assignment, the appraiser must also comply with the SCOPE OF WORK
51 RULE, the RECORD KEEPING RULE, applicable portions of STANDARDS 3 and 4, and applicable Statements
52 (there are currently no active Statements).
- 53 • When preparing an appraisal or appraisal review that is a component of a larger assignment with additional
54 opinions, conclusions, or recommendations, the appraisal or appraisal review component must comply with
55 the applicable development and reporting Standards and applicable Statements (there are currently no
56 active Statements), and the remaining component of the assignment must comply with the ETHICS RULE, the
57 COMPETENCY RULE, and the JURISDICTIONAL EXCEPTION RULE.

COMPETENCY RULE

An appraiser must: (1) be competent to perform the assignment; (2) acquire the necessary competency to perform the assignment; or (3) decline or withdraw from the assignment. In all cases, the appraiser must perform competently when completing the assignment.	299
BEING COMPETENT	302
An appraiser must determine, prior to agreeing to perform an assignment, that he or she can perform the assignment competently. Competency requires:	303
1. the ability to properly identify the problem to be addressed;	305
2. the knowledge and experience to complete the assignment competently; and	306
3. recognition of, and compliance with, laws and regulations that apply to the appraiser or to the assignment.	307
Comment: Competency may apply to factors such as, but not limited to, an appraiser's familiarity with a specific type of property or asset, a market, a geographic area, an intended use, specific laws and regulations, or an analytical method. If such a factor is necessary for an appraiser to develop credible assignment results, the appraiser is responsible for having the competency to address that factor or for following the steps outlined below to satisfy this COMPETENCY RULE.	309
For assignments with retrospective opinions and conclusions, the appraiser must meet the requirements of this COMPETENCY RULE at the time the assignment is performed, rather than the effective date.	310
	311
	312
	313
ACQUIRING COMPETENCY	316
If an appraiser determines he or she is not competent prior to accepting an assignment, the appraiser must:	317
1. disclose the lack of knowledge and/or experience to the client before accepting the assignment;	318
2. take all steps necessary or appropriate to complete the assignment competently; and	319
3. describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.	320
Comment: Competency can be acquired in various ways, including, but not limited to, personal study by the appraiser, association with an appraiser reasonably believed to have the necessary knowledge and/or experience, or retention of others who possess the necessary knowledge and/or experience.	322
	323
	324
In an assignment where geographic competency is necessary, an appraiser who is not familiar with the relevant market characteristics must acquire an understanding necessary to produce credible assignment results for the specific property type and market involved.	325
	326
	327
When facts or conditions are discovered during the course of an assignment that cause an appraiser to determine, at that time, that he or she lacks the required knowledge and experience to complete the assignment competently, the appraiser must:	328
	329
	330
1. notify the client;	331
2. take all steps necessary or appropriate to complete the assignment competently; and	332
3. describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.	333
	334
LACK OF COMPETENCY	335
If the assignment cannot be completed competently, the appraiser must decline or withdraw from the assignment.	336
	337

SCOPE OF WORK RULE¹⁴

338 For each appraisal and appraisal review assignment, an appraiser must:

- 339 1. identify the problem to be solved;
- 340 2. determine and perform the scope of work necessary to develop credible assignment
- 341 results; and
- 342 3. disclose the scope of work in the report.

See also
FAQ 151-
214

343 An appraiser must properly identify the problem to be solved in order to determine the appropriate scope of
344 work. The appraiser must be prepared to demonstrate that the scope of work is sufficient to produce credible
345 assignment results.

346 Comment: Scope of work includes, but is not limited to:

- 347 • the extent to which the property is identified;
- 348 • the extent to which tangible property is inspected;
- 349 • the type and extent of data researched; and
- 350 • the type and extent of analyses applied to arrive at opinions or conclusions.

351 Appraisers have broad flexibility and significant responsibility in determining the appropriate scope of work
352 for an appraisal or appraisal review assignment.

353 Credible assignment results require support by relevant evidence and logic. The credibility of assignment
354 results is always measured in the context of the intended use.

355 PROBLEM IDENTIFICATION

356 An appraiser must gather and analyze information about those assignment elements that are necessary to
357 properly identify the appraisal or appraisal review problem to be solved.

358 Comment: The assignment elements necessary for problem identification are addressed in the applicable
359 Standards Rules (i.e., SR 1-2, SR 3-2, SR 5-2, SR 7-2, and SR 9-2). In an appraisal assignment, for example,
360 identification of the problem to be solved requires the appraiser to identify the following assignment
361 elements:

- 362 • client and any other intended users;
- 363 • intended use of the appraiser's opinions and conclusions;
- 364 • type and definition of value;
- 365 • effective date of the appraiser's opinions and conclusions;
- 366 • subject of the assignment and its relevant characteristics; and
- 367 • assignment conditions

368 This information provides the appraiser with the basis for determining the type and extent of research
369 and analyses to include in the development of an appraisal. Similar information is necessary for problem
370 identification in appraisal review assignments.

371 Communication with the client is required to establish most of the information necessary for problem
372 identification. However, the identification of relevant characteristics is a judgment made by the appraiser that
373 requires competency in that type of assignment.

¹⁴ See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure* and Advisory Opinion 29, *An Acceptable Scope of Work*.

Assignment conditions include assumptions, extraordinary assumptions, hypothetical conditions, laws and regulations, jurisdictional exceptions, and other conditions that affect the scope of work. Laws include constitutions, legislative and court-made law, administrative rules, and ordinances. Regulations include rules or orders having legal force issued by an administrative agency.	374 375 376 377
SCOPE OF WORK ACCEPTABILITY¹⁵	378
The scope of work must include the research and analyses that are necessary to develop credible assignment results.	379 380
Comment: The scope of work is acceptable when it meets or exceeds:	381
• the expectations of parties who are regularly intended users for similar assignments; and	382
• what an appraiser's peers' actions would be in performing the same or a similar assignment.	383
Determining the scope of work is an ongoing process in an assignment. Information or conditions discovered during the course of an assignment might cause the appraiser to reconsider the scope of work.	384 385
An appraiser must be prepared to support the decision to exclude any investigation, information, method, or technique that would appear relevant to the client, another intended user, or the appraiser's peers.	386 387
An appraiser must not allow assignment conditions to limit the scope of work to such a degree that the assignment results are not credible in the context of the intended use.	388 389
Comment: If relevant information is not available because of assignment conditions that limit research opportunities (such as conditions that place limitations on inspection or information gathering), an appraiser must withdraw from the assignment unless the appraiser can:	390 391 392
• modify the assignment conditions to expand the scope of work to include gathering the information; or	393
• use an extraordinary assumption about such information, if credible assignment results can still be developed.	394 395
An appraiser must not allow the intended use of an assignment or a client's objectives to cause the assignment results to be biased.	396 397
DISCLOSURE OBLIGATIONS	398
The report must contain sufficient information to allow intended users to understand the scope of work performed.	399 400
Comment: Proper disclosure is required because clients and other intended users rely on the assignment results. Sufficient information includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.	401 402 403

¹⁵ See Advisory Opinion 29, *An Acceptable Scope of Work*.

From: [VAB](#)
To: ["nparadela@rvmrlaw.com"](mailto:nparadela@rvmrlaw.com); ["propertytax"](#)
Cc: [Smith, Katie](#); [VAB](#); [Durham, Keondra](#); [Ana C. Torres](#); ["Cristina Saya"](#)
Subject: RE: Petitions 2020-00622, 2020-00624, 2020-00628 and 2020-00629
Date: Wednesday, February 10, 2021 1:34:22 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Good Afternoon.

Please see the below response from VAB Counsel Thalwitzer regarding the petitioner's request for reconsideration for petitions 2020-00622, 00624, 00628 and 00629.

Jessica Vaupel
Assistant Manager, Clerk of the Board Department
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Florida has a very broad public records law. As a result, any written communication created or received by Orange County Comptroller officials and employees will be made available to the public and media, upon request, unless otherwise exempt, pursuant to Florida or Federal law. Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this office. Instead, contact our office by phone or in writing.



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From: Aaron Thalwitzer <aaron@brevardlegal.com>
Sent: Tuesday, February 9, 2021 5:18 PM
To: Durham, Keondra <Keondra.Durham@occompt.com>
Cc: VAB <VAB@occompt.com>
Subject: RE: Petitions 2020-00622, 2020-00624, 2020-00628 and 2020-00629

Hi Keondra,

I have reviewed the request for reconsideration of the above recommendations, in which the petitioner argues that the special magistrate (“SM”) incorrectly shifted the burden to the petitioner to prove that the property appraiser (“PAO”) considered the so-called “eighth criterion” of section 194.301, Florida Statutes, also known as the “cost of sale” (“COS”). In the recommendation, the SM found that the PAO considered COS in determining just value, and that there was no “relevant and credible” evidence indicating that the PAO did not consider COS. The petitioner argues that this finding shifts the burden to the petitioner.

The petitioner further argues that F.S. 194.301 requires the PAO to prove by a preponderance of the evidence that the PAO arrived at an assessment by comply with F.S. 193.011 and professionally accepted appraisal practices. The Petitioner argues that F.S. 194.301 disallows the PAO from according the PAO with a presumption of correctness by conclusorily stating the COS was properly considered). However, the sole case cited by the Petitioner in support of this contention, *Scripps Howard Cable Co. v. Havill* at 655 So. 2d 1071 (Fla. 5th DCA 1995), appears to be both miscited and taken out of context. In *Scripps*, the court held that the property appraiser office’s conclusory statements that the eight (not *eighth*) criteria are “considered automatically” were “not credible” because, in *Scripps*, the property appraiser’s representative admitted that “he had no idea of the condition, size, location, or income produced by the tangible personal property.” *Scripps Howard Cable Co. v. Havill*, 665 So. 2d 1071, 1077 (Fla. 5th DCA 1995). The court held that the representative did not possess the information needed to properly use the three approaches. *Id.* The court then restated that the requirement that the property appraiser “*consider*, but not necessarily use, each of the statutory factors.” *Id.*, citing § 193.011, Fla. Stat. (1993). In *Scripps*, the court held that the property appraiser’s represented admitted that he did not do so, and as a result, the court found that the property appraiser was not entitled to a presumption of correctness. Thus, *Scripps* does not appear to stand for the proposition argued by the Petitioner, and, to some extent, the Petitioner’s argument unravels from there.

Petitioner further argues that it “read into the record the assessments of the properties which the Property Appraiser relied upon in its sales approach to show that it applied a cost of sale of at least 15% when assessing the comparable sales, but did not do so in its sales approach for the subject property.” However, it is improper to use or compare assessed values of other properties when contesting a property’s assessed value. Nonetheless, apparently on this basis, the Petitioner concludes that the PAO “is in clear violation of Fla. Stat. 194.301.” VAB counsel cannot agree.

Nowhere in the request for reconsideration does the Petitioner suggest that no record evidence supports the PAO’s statement that it considered the COS. On a practical level, it is not clear precisely what it is that the Petitioner believes the PAO could or should have stated or offered to further show that it considered the eighth criterion. To be clear, it is not the Petitioner’s burden to show that the did not consider the eighth criterion, but where, as here, the PAO testifies that it did consider the COS, but decided not to apply an adjustment, the PAO’s presumption of correctness is properly accorded.

Finally, the Petitioner concludes that, because the PAO did not consider and apply a COS adjustment in the individual appraisals of the subject properties, the PAO should be required to apply a 15% COS adjustment, as it does in mass appraisals. Without devolving into an extended discussion on the 15%

adjustment reflected in the DR-493 (which reflects adjustments to recorded selling *prices*, not the *fair market value* of any parcel(s) in arriving at assessed value), it suffices to say that the adjustments indicated by the PAO on the DR-493 have no relevance to individual appraisals. Rather, the PAO adjusts recorded selling prices at the rate set forth in the DR-493 to arrive at assessed values in conjunction with its CAMA system. Accordingly, I do not agree that it is proper or required for the VAB to apply a COS adjustment equal to the percentage found in the DR-493, as doing so would be arbitrary and unsupported by any evidence.

Based upon the foregoing, I recommend denying the Petitioner's request for reconsideration.

Thank you,



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From: Nina Paradela Roppo <nparadela@rvmrlaw.com>
Sent: Wednesday, February 3, 2021 1:13 PM
To: VAB <VAB@occompt.com>
Cc: rharmer@ocpafll.org; rgrimaldi@ocpafll.org
Subject: Petitions 2020-00622, 2020-00624, 2020-00628 and 2020-00629

Good afternoon. Please see attached correspondence from Jeffrey Mandler, Esq. regarding the above-referenced petitions. Thank you.

Nina Paradela Roppo

Paralegal



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MEMORANDUM

TO: Members of the 2020 Orange County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Legislative Update for 2020 Tax Cycle

DATE: April 8, 2021

The below summarizes of the new, amended, or proposed legal authorities of significance to value adjustment boards which have been released since last year's legislative update. I would be happy to provide additional analysis or copies of the legal authorities upon request.

STATUTES

1. **F.S. 193.155(1) Homestead Assessments.** The law includes measures: (i) extending to three years from two years the time for which the homestead exemption benefit is transferable from a prior homestead to a new homestead; (ii) extending to three years from two years the time for an owner of homestead property significantly damaged or destroyed by a named tropical storm or hurricane must establish a new homestead to make a certain election; (iii) removing obsolete provisions; (iv) providing that the law applies beginning with the 2021 tax roll; and (v) providing a contingent effective date. The law took effect Jan. 1, 2021.

ADMINISTRATIVE RULES

1. **Rule 12D-16.002 Petition; Form and Filing Fee.** This housekeeping revision incorporates amended Forms DR-490PORT, DR-501, DR-501DV and DR-501RVSH. The purpose of the proposed revisions to these forms and the Certificate for Transfer of Homestead Assessment Difference, and Form DR-501, Original Application for Homestead and Related Tax Exemptions forms is to update the reference to the time limit to transfer the assessment difference from two to three years. Additional changes to Form DR-501 update social information and add information that the disabled veteran discount carries over to the surviving spouse. The purpose of the proposed revisions to Form DR-501DV, Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse, is to align the form to the amended requirements of F.S. 196.082, which provided for the surviving spouse to receive the veteran's disability discount. The proposed revisions added the spouse's name to the application for discount and removed obsolete language.

PROPOSED LEGISLATION

1. **HB 649/S.B. 996. Petition for Objection to Assessment.** This bill authorizes a condominium or cooperative association to defend its members in ad valorem tax suits brought by a property appraiser after a VAB decision and to appeal such decisions on the owners' behalf. This bill requires an association to notify, in a specified manner, its members of its intention to petition the VAB and that, by not opting out of the petition, the owner agrees that the association may represent him or her in any subsequent

proceedings. This bill is a response to the Third District Court of Appeal's decision in Central Carillon Beach Condo. Ass'n Inc. v. Garcia, 245 So. 3d 869 (Fla. 3d DCA 2018), which held that an association could not defend its members in a circuit court appeal of a VAB decision filed by the property appraiser, because current law requires the individual taxpayers to be named as defendants. This created a perceived disconnect with the current law, which allows a condominium, cooperative, or mobile home homeowners' association to challenge an ad valorem tax assessment on behalf of its members by filing a single joint petition with the VAB, but did not allow the association to defend its members in a circuit court appeal.

2. **HB 1555/S.B. 1702. Government Property Tax Exemptions.** This bill would expand the definition of "governmental function" for leases to include private tenants leasing property from Federal, state, or local governments as long as they perform a function that would be a valid use of public funds. Specifically expands the scope of private businesses that would qualify as "governmental function" by using such property for aviation-related activities and adds an exemption from ad valorem taxes for such use. Also adds exemption from ad valorem taxes for existing "governmental functions" of aviation, airport, aerospace, maritime, or port purpose or operation. Also includes numerous clarifications to the existing law.

CASE LAW

1. **Singh v. Walt Disney Parks and Resorts US, Inc., 45 Fla. L. Weekly D1873 (Fla. 5th DCA 2020).** The Orange County Property Appraiser ("PA") appealed the trial court's holding setting aside Disney's 2015 tax assessment on the Disney Yacht & Beach Club Resort. The appellate court held that the "Rushmore" method used by the PA improperly included intangible business value. The court explicitly rejected the Rushmore method and directed the PA to reassess the property without using it.

2. **Ed Crapo v. Univ. Cove Partners, Ltd., No. 1D19-2894, 2020 WL 3443483, at *3 (Fla. 1st DCA 2020).** The affordable housing exemption requires a taxpayer to, among other things, be subject to an agreement with the Florida Housing Finance Corporation ("FHFC") recorded in the official records of the county in which the property is located to provide affordable housing. The discount terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement, as would occur if the agreement terminated. The taxpayer argued that the "term" of the FHFC agreement meant the date on which FHFC signed the agreement. The property appraiser argued that the "term" referred to the "Extended Use Period", which was the period during which the taxpayer's property was restricted to providing affordable housing. The court held that the plain language of the statute referred to the "Extended Use Period".

GORDON & THALWITZER



Aaron Thalwitzer, Esq.