

**GLADES COUNTY 2023 VALUE ADJUSTMENT BOARD**  
**AUGUST 15, 2023 AT 9:00 AM**  
**AGENDA**

1. Call to Order and Verification of Quorum (See Exhibit A) – VAB Counsel
2. Ratify the private board legal counsel with rate increase (See Exhibit B) – motion needed
3. Affidavit of Publication for meeting notice (See Exhibit C) – VAB Counsel
4. Introduction of Board Members (Contact Information – See Exhibit D)
  - a. Election of Chair – motion needed
  - b. Chair Appoints Vice-Chair – no motion needed/appointment only
5. Introduce the Board Clerk or Designee (Contact Information - See Exhibit D)
6. Approval of the agenda for this Organizational Meeting – motion needed
7. Hearing Procedures

Good Cause - Designate VAB counsel to review and grant/deny late filed petitions for Good Cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB counsel to request more definite information from petitioners during any good cause review. – motion needed
8. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. - Telephonic Hearing Procedures – Pursuant to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Telephonic Hearing Procedures (see Exhibit E) - motion needed
9. Approve minutes of the September 7, 2022 – 2022 Organizational Meeting: (See Exhibit F) - motion needed
10. Adopt and make available to the public and board members the following (motion needed for all):
  - a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)
  - b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions.
  - c. Florida Administrative Code Chapter 12D-16

- d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (Reference information containing the guidelines and statutes applicable to assessments and assessment administration)
  - e. Florida's Government in the Sunshine (Sunshine Law) Manual
  - f. Department of Revenue approved VAB forms
  - g. Department of Revenue Uniform Policies and Procedures Manual
11. Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15.00 (See Exhibit G) – motion needed
12. Authorize VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary. – motion needed
13. Authorize Clerk to hire a Court Reporter for the hearings. – motion needed
14. Authorize the Chair to sign Forms DR-488P, 2023 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H) – motion needed
15. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel (See Exhibit I)
16. Discuss law/rule changes as they affect VAB operations - VAB Counsel (See Exhibit J)
17. Announce the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.
- a. Hearing notice review and discussion of dates for hearings (See Exhibit K)
18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)
19. Approve the Chair signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action. – motion needed
20. Public Comment



July 13, 2023

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# The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

[Title XIV](#)  
TAXATION AND  
FINANCE

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

[View Entire Chapter](#)

**194.015 Value adjustment board.**— There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. **Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present.** Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. **No meeting of the board shall take place unless counsel to the board is present.** Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

**History.**—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

**AGREEMENT BETWEEN THE  
GLADES COUNTY VALUE ADJUSTMENT BOARD  
AND  
LAW OFFICE OF HOLLY E. COSBY, P.A.**

This AGREEMENT is entered into by and between the Glades County Value Adjustment Board (the BOARD), 500 Avenue J, Moore Haven Florida 33471, and the Law Office of Holly E. Cosby, P.A. (the FIRM), 602 Center Road, Fort Myers, Florida 33907. This AGREEMENT shall be effective as of June 1, 2023.

WHEREAS, the BOARD needs the services of the FIRM as provided by Section 194.015, Florida Statutes, for the purpose of advising the Board and the Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront; and

WHEREAS, the FIRM desires, through Holly E. Cosby, Esq., to provide such services to the BOARD as an independent contractor; and

WHEREAS, Ms. Cosby confirms she meets the qualifications of Section 194.015, Florida Statutes (2022), and that she does not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes.

NOW THEREFORE, the parties agree as follows:

**ARTICLE 1. ENGAGEMENT OF THE FIRM**

The BOARD agrees to engage the FIRM and the FIRM agrees to perform the legal services set forth below. The FIRM understands and agrees that all services contracted for are to be performed solely by Ms. Cosby and may not be subcontracted for or assigned without the prior written consent of the BOARD.

**ARTICLE 2. SCOPE OF SERVICES**

The FIRM shall perform professional services to the BOARD that shall include, but not be limited to advising the Board and Special Magistrates on issues concerning exemptions, real and personal property valuations, Florida law governing assessments, procedural issues concerning the conduct of hearings or meetings, the statutory and common law governing the Value Adjustment Board process, Sunshine Law, due process issues and such other legal issues as the BOARD shall confront.

### ARTICLE 3. TIME OF PERFORMANCE

This AGREEMENT shall be effective on July 1, 2023, and continue until terminated by either party.

### ARTICLE 4. CONSIDERATION

(1) Fees and costs shall be paid in accordance with the provisions of ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES, including Exhibit 1 attached thereto. The fees and costs specified in ATTACHMENT "A" and Exhibit 1 shall be subject to annual appropriation, pursuant to Florida Law.

(2) Justified and reasonable travel expenses which are directly and exclusively related to the professional services rendered under this contract will be reimbursed in accordance with Section 112.061, Florida Statutes (F.S.), and BOARD travel policy. For the purpose of computing travel expenses, the FIRM'S place of business shall be that listed in the Preamble to this AGREEMENT, and all travel expenses shall be computed on that basis.

(3) The BOARD is exempted from payment of Florida state sales and use taxes and Federal Excise tax. The FIRM, however, shall not use the BOARD'S tax exemption number to secure any materials or services. The FIRM shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this AGREEMENT.

(4) The FIRM shall not pledge the BOARD'S credit or make the BOARD a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

### ARTICLE 5. DOCUMENTATION

(1) The FIRM shall submit monthly written invoices, in accordance with the requirements of ATTACHMENT "A", Paragraph D, Format for Invoices, for all fees or other compensation for services or expenses in detail sufficient for a proper pre-audit and post-audit. All invoices shall be submitted to Glades County Clerk of the Circuit Court, via email, or mailed to 500 Avenue J, Moore Haven Florida 33471.

(2) The FIRM shall, from the inception of the contractual relationship until at least four (4) years after the contract expires or terminates, maintain detailed current records, including documentation of all expenses, disbursements, charges, credits, underlying receipts and invoices, and other financial transactions that concern the provision of such attorney services, or may provide such documentation to the BOARD.

(3) All documents prepared pursuant to this AGREEMENT are subject to applicable provisions of Florida's Public Records Law. FIRM agrees that all documents,

other than documents retained under paragraph (2) above, shall be promptly returned at the termination of the FIRM'S involvement in the case or matter at hand.

#### ARTICLE 6. TERMINATION OF AGREEMENT

(1) The BOARD may terminate the AGREEMENT for its convenience or cause by giving five (5) days written notice by certified mail to the FIRM, specifying the effective date of termination. If this AGREEMENT is terminated, the FIRM shall be reimbursed for services satisfactorily performed subject to any damages sustained by the BOARD. The FIRM may terminate the AGREEMENT for its convenience or cause by giving thirty (30) days written notice by certified mail to the BOARD, specifying the effective date of termination; provided, however, the FIRM shall continue to serve the BOARD, with compensation, until such time as the BOARD is able to secure replacement counsel or ninety (90) days from the notice of termination, whichever comes first.

(2) If this AGREEMENT is terminated, all finished or unfinished documents, data, studies, correspondence, reports and other products prepared by or for the FIRM under this AGREEMENT shall be made available to and for the exclusive use of the BOARD.

(3) Notwithstanding the above, the FIRM shall not be relieved of liability to the BOARD for damages sustained by the BOARD by virtue of any termination or breach of this AGREEMENT by the FIRM.

#### ARTICLE 7. AMENDMENTS

Any changes must be mutually agreed upon and incorporated in written amendments to this AGREEMENT.

#### ARTICLE 8. INDEPENDENT CONTRACTOR

The FIRM, and any of its employees, agents, or assigns are independent contractors and not employees or agents of the BOARD.

#### ARTICLE 9. LIABILITY

(1) The FIRM agrees to indemnify and hold harmless the BOARD and all BOARD agents, employees and officers from and against all liabilities, claims, damages, expenses or actions, either at law or in equity, including attorney fees and costs and attorney fees and costs on appeal, caused or incurred, in whole or in part, as a result of any act or omission by the FIRM, its agents, employees, subcontractors, assigns, heirs or anyone for whose acts or omissions any of these persons or entities may be liable during the FIRM'S performance under this AGREEMENT.

(2) The FIRM shall maintain, during the period of this AGREEMENT, a professional liability insurance policy for the professional services to be rendered with limits of at least \$1 million.

#### ARTICLE 10. NONDISCRIMINATION AND COMPLIANCE

The FIRM shall comply with all federal, state, and local laws and ordinances applicable to the work and shall not discriminate on the grounds of race, color, religion, sex, or national origin in the performance of work.

#### ARTICLE 11. PUBLIC ENTITY CRIME

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. Any contract in violation of this provision is null and void.

#### ARTICLE 12. CONFLICTS OF INTEREST

The FIRM believes that it presently represents no other clients which present or will present a conflict of interest with the BOARD. If the FIRM becomes aware of a conflict between the interests of any of the FIRM'S other present or future clients and the BOARD, the FIRM shall notify the BOARD promptly. However, this Agreement shall not limit or restrict the FIRM in representing other clients except to the extent that such other representations are limited or restricted by applicable rules of professional conduct.

#### ARTICLE 13. AGREEMENT AS INCLUDING ENTIRE AGREEMENT

This instrument, including any attachments, embodies the entire agreement of the parties. There are no other provisions, terms, conditions, or obligations. This AGREEMENT supersedes all previous oral or written communications, representations, or agreements on this subject.

#### ARTICLE 14. GOVERNING LAW

This contract shall be governed by and construed under the laws of the State of Florida and venue for any litigation hereunder shall be Glades County, Florida.

ARTICLE 15. SPECIAL CONDITIONS

(1) The FIRM agrees to permanently refrain from using or mentioning its association with the BOARD in advertisements, letterhead, business cards, etc. The FIRM'S services to the BOARD may be generally described in the FIRM'S professional resume. The FIRM may not give the impression in any manner that the BOARD recommends or endorses the FIRM.

(2) All contacts with the news media pertaining to the subject of this AGREEMENT shall be referred to the BOARD'S contract administrator.

(3) Anything that is produced by or developed in connection with this contract shall remain the exclusive property of the BOARD and may not be copyrighted, patented, or otherwise restricted as provided by law. Neither the FIRM nor any other individual employed under this AGREEMENT shall have any proprietary interest in any product(s) developed or produced under this AGREEMENT.

IN WITNESS WHEREOF, the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A. have executed this AGREEMENT.

GLADES COUNTY VALUE  
ADJUSTMENT BOARD

ATTEST:

By: \_\_\_\_\_  
\_\_\_\_\_, Chair

Date: \_\_\_\_\_

\_\_\_\_\_  
Tami Pearce Simmons, Clerk

LAW OFFICE OF HOLLY E. COSBY, P.A.

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
Name Printed: Holly E. Cosby

Date: \_\_\_\_\_



**ATTACHMENT "A" FOR PRIVATE ATTORNEY SERVICES OF  
LAW OFFICE OF HOLLY E. COSBY, P.A.**

**A. SCOPE OF SERVICES**

The FIRM shall perform the services outlined in Article 2. Additionally, Ms. Cosby shall attend all meetings of the BOARD.

**B. COMPENSATION-FEES**

1. The BOARD shall be billed in accordance with Exhibit 1.
2. Billable hours shall be measured in six-minute increments. Compensation of attorney hours will be for actual time spent providing attorney services to the BOARD.
3. Premium rates will not be paid for overtime work.
4. Travel for trips will be billed at the current mileage rate set by the Internal Revenue Service.

**C. COMPENSATION-COSTS**

1. Reimbursement of costs for such items as exhibits, transcripts and witness fees requires prior written authorization by the BOARD and shall be reimbursed based upon documented third party vendor charges. The BOARD shall not pay for firm surcharges added to third party vendor charges.
2. Routine expenses such as local phone calls, local facsimile transmissions, routine postage, routine photocopying, local travel expenses, printed library materials, local courier, word processing, clerical or secretarial services are overhead and will not be separately compensated.
3. Non-routine office overhead expenses such as long-distance phone calls, long distance facsimile transmissions, long distance courier services, non-routine postage, non-routine photocopying, blueprints, photographs, and computer-assisted legal research services must be justified to the BOARD and documented. If these charges exceed \$100 monthly, prior written approval from the BOARD must be obtained. Non-routine postage and non-routine photocopying shall be deemed to be charges in either category in excess of \$20 per month (with copying calculated at the rate of \$0.15 per page). Firm surcharges on third party invoices are not reimbursable.

4. The FIRM shall only bill the BOARD for a proportionate share of the cost of legal research, attending hearings or engaging in client representation of any type, which is applicable to other clients.

#### **D. FORMAT FOR INVOICES**

Within 30 days of service provision, each statement for fees and costs shall be submitted in a format that includes, at a minimum, the following information:

- a. Case name and number, if applicable, or other legal matter reference
- b. Invoice number for the particular bill
- c. FIRM taxpayer identification number
- d. FIRM contract administrator's name
- e. Inclusive dates of the month covered by the invoice
- f. Itemization of the date; hours billed; a concise, meaningful description of the services rendered, with sufficient detail to enable the BOARD to evaluate the services rendered and costs; the person(s) who performed the services for each day during which the FIRM performed work; their hourly rate as specified in Exhibit 1, and any billing rate that is for some reason different from the one furnished in Exhibit 1, such as travel at a reduced hourly rate.
- g. A listing of all invoiced costs to be accompanied by copies of actual receipts.
- h. The total of only the current bill. Prior balances or payment history should be shown separately, if at all.
- i. A certification statement, signed by the FIRM'S contract administrator that reads, "I certify that all costs and fees claimed for payment are accurate and were performed in furtherance of the AGREEMENT between the GLADES COUNTY VALUE ADJUSTMENT BOARD and the LAW OFFICE OF HOLLY E. COSBY, P.A.
- j. Any other information that may be requested by the COUNTY'S contract administrator.

**E. ADMINISTRATION OF AGREEMENT**

1. The BOARD'S contract administrator is Tami Pearce Simmons, Glades County Clerk of the Circuit Court and Comptroller.
2. The FIRM'S contract administrator is Holly E. Cosby.
3. All written and oral approvals must be obtained from the parties' contract administrators or their designees.
4. All notices must be given to the parties' contract administrators.

**F. OTHER AVAILABLE SERVICES**

Upon receiving approval from the BOARD, the FIRM shall use existing BOARD agreements, when available and cost-effective, to acquire the assistance of professionals (e.g., court reporters, expert witnesses) at reduced rates.

**G. SPECIAL CONDITIONS**

1. The FIRM will make affirmative efforts to achieve cost effectiveness by consolidating meetings or hearings, limiting travel, streamlining case processing, using printed forms, using the appropriate level of attorney or staff experience required by task, and taking other actions to improve efficiency.
2. Multiple staffing at meetings or hearings by the FIRM will not be compensated without prior written approval from the BOARD.
3. The FIRM shall provide the BOARD immediate notice of any representation undertaken by the FIRM in matters where the client is suing or being sued by the BOARD in any civil or adversarial administrative action.

## EXHIBIT 1 - FEE SCHEDULE

**I. HOURLY BILLING SCHEDULE:**

- A. FIRM'S staff to be used under this contract include the following individuals at the hourly rates indicated:

NAME	HOURLY RATE
Holly E. Cosby	\$250.00

The above rates may be adjusted if both parties agree, and shall be documented in writing by amendment to this AGREEMENT.

## Certification of Training Completion

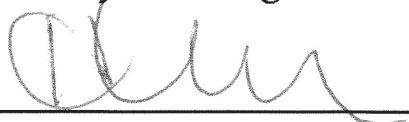
*The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2022 Value Adjustment Board Training, including the exam, for Board Members or Board Attorney.*

*I certify that I,*

**Holly E Cosby**

*Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 11 of the Department of Revenue's 2022 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.*

**This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.**



**Signature and Certification of**

9/2/2022

**DATE**



9/2/22, 4:53 PM

Florida Department of Revenue | Completed - Exam - 2022 Value Adjustment Board Members and Board Attorneys VAB Exam



Welcome, Holly E Cosby

[Sign Out](#)

[!\[\]\(5a132f13505a6571904d622757b7a8f0\_img.jpg\)](#) [Content](#) [My Account](#)

Completed - Exam - 2022 Value Adjustment Board Members and Board Attorneys VAB Exam

Completed - Exam - 2022 Value Adjustment Board Members and Board Attorneys VAB Exam  
You are finished taking the following exam:

Name 2022 Value Adjustment Board Members and Board Attorneys VAB Exam

Score PASS  
98 points scored (or 98.0%) out of 100 maximum points  
(a score of 80.0% or greater is needed to pass this test)

#### Certificate

A completion certificate is available for this exam. The certificate is in an Adobe PDF format. Click on the image below to open in a popup window. You may need to disable any popup blockers to view. Once opened, you can save the certificate on your computer or print.

For this exam, this application will allow you to retrieve this certificate at anytime under the My Account menus.



**CERTIFICATE OF INSURANCE**

This Certificate does not amend, extend, or alter the coverage afforded by the policy.

This is to certify that the policy of insurance shown below has been issued and is in force at this time.

**NAMED INSURED AND ADDRESS:**

Law Office of Holly E. Cosby, P.A.  
602 Center Road  
Fort Myers, FL 33907

**TYPE OF INSURANCE:** LAWYERS PROFESSIONAL LIABILITY

**POLICY NUMBER:** 103613

**POLICY TERM:** 10/13/2022 to 10/13/2023

**LIMITS OF LIABILITY:** \$500,000 Per Claim/\$1,000,000 Total Limit

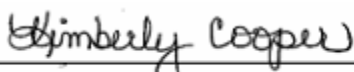
**DEDUCTIBLE:** 2,500

**CANCELLATION:** Should the above-described policy be canceled before the expiration date thereof, the issuing Company will endeavor to mail 30 days written notice to the below named Certificate Holder, but failure to mail such notice shall impose NO obligation or liability of any kind upon the Company, its agents, or representatives.

**NAME AND ADDRESS OF CERTIFICATE HOLDER:**

Glades County Value Adjustment Board  
c/o Tami Pearce Simmons  
500 Avenue J  
Moore Haven, Florida 33471

This Certificate is issued as a matter of information only and confers no rights upon the Certificate Holder.

  
\_\_\_\_\_  
**AUTHORIZED SIGNATURE**

August 22, 2022  
**DATE OF ISSUE**



Lake Okeechobee News  
313 NW 4th Avenue  
Okeechobee, FL 34972  
863-763-3134

## COUNTY OF GLADES

Before the undersigned authority personally appeared **Katrina Elsken Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Glades County, Florida**; that the attached copy of advertisement, being a **Public Notice** in the matter of

### Public Notice

in the **19th Judicial District of the Circuit Court of Glades County, Florida**, was published in said newspaper in the issues of

07/26/23

(Print Dates)

or by publication on the newspaper's website, if authorized, on

07/26/23, 07/27/23, 07/28/23, 07/29/23, 07/30/23, 07/31/23, 08/01/23

(Website Dates)

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.


#### NOTICE OF MEETING 2023 GLADES COUNTY VALUE ADJUSTMENT BOARD

PLEASE BE ADVISED that pursuant to Chapter 194, Florida Statutes, the GLADES COUNTY VALUE ADJUSTMENT BOARD (VAB) will convene its Organizational Meeting on **Tuesday, August 15, 2023, at 9:00 a.m.** in the County Commissioners' Meeting Room, Glades County Courthouse, Moore Haven, Florida 33471, for the purpose of considering matters pursuant to the requirements of Florida Statutes, Chapter 194 and other items as may be appropriate or timely.

This meeting is open to the public, and interested citizens are invited to attend. No decisions concerning any appeals will be made by the Board at the meeting. Anyone who appeals a decision made by the VAB will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

The VAB may discuss other related issues in addition to the above matters at the suggestion or request of the Chairman, members, or staff prior to or during the meeting.

606626 GCD 7/26/2023

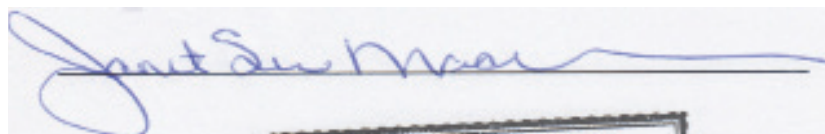
  
Katrina Elsken Muros

Sworn to and subscribed before me this by means of

☐ Physical Presence ☒ Online Notarization

physical presence or online notarization, this

26th day of July, 2023.


(Signature of Notary Public)  
STAMP OF NOTARY PUBLIC



**NOTICE OF MEETING**  
**2023 GLADES COUNTY VALUE ADJUSTMENT BOARD**

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                    July 26, 2023  
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Exhibit "C"

## Proof

Client	GLADES COUNTY BOARD TAMI SIMMONS	Phone	(863) 946-6010
Address	PO Box 1527  Moore Haven, FL 33471-1527	EMail	tsimmons@gladesclerk.com
		Fax	
AD #	606626	Requested By	GLADES COUNTY BOARD TAMI SIMMONS
Account#	214308	PO #	
Class	5005	Created By	JLEVY
Start Date	07/26/23	Creation Date	07/13/2023
End Date	08/01/23	Dimensions	2 X 1.847
Run Dates	8	Price	<b>\$48.96</b>
Pubs	Lake Okeechobee News, Newszap		
Order #	Florida		
Sales Rep	Janet Levy	Phone	(302) 741-8273
		EMail	jlevy@iniusa.org
		Fax	

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606626 GCD 7/26/2023

**2023 VALUE ADJUSTMENT BOARD**  
**CONTACT INFORMATION**

**BOARD MEMBERS**

Commissioner Tim Stanley  
1114 Oak Street  
Okeechobee, Florida 34974  
(863) 532-9891  
[tstanley@myglades.com](mailto:tstanley@myglades.com)

Commissioner Tony Whidden  
2057 River Rd.  
Moore Haven, Florida 33471  
(863) 254-7369  
[twhidden@myglades.com](mailto:twhidden@myglades.com)

Diane Cianfrani, BoCC Citizen Member  
1582 Gate Road  
LaBelle, Florida 33935  
(863) 674-0467  
[jdlabelle830@gmail.com](mailto:jdlabelle830@gmail.com)

Tommy Perry, School Board Citizen Member  
PO Box 1029  
Clewiston, Florida 33440  
(863) 983-9188  
[tperry@johnsonprewitt.com](mailto:tperry@johnsonprewitt.com)

Jenny Allen, School Board  
P.O. Box 812  
Moore Haven Florida 33471  
(863) 227-6354  
[jallen@myglades.com](mailto:jallen@myglades.com)

**CLERK OF COURT**

Honorable Tami Pearce Simmons  
P.O. Box 10  
Moore Haven, Florida 33471  
(863) 946-6002  
[tsimmons@gladesclerk.com](mailto:tsimmons@gladesclerk.com)

Administrative Assistant to the Clerk  
Brittany Heflin  
(863) 946-6010  
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**LEGAL COUNSEL**

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## GLADES COUNTY VALUE ADJUSTMENT BOARD TELEPHONIC HEARINGS POLICIES AND PROCEDURES

The following procedures must be followed to participate telephonically in any hearing before the Glades County Value Adjustment Board (VAB). These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

1. A request to participate telephonically must be received by the VAB no later than **SEVEN (7) BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE** to allow sufficient time to make the necessary provisions. The request must be submitted on the local VAB form, available at the VAB link on the Clerk's website at: <https://gladesclerk.com/other-services/value-adjustment-board/> and e-mailed to [GladesClerk@GladesClerk.com](mailto:GladesClerk@GladesClerk.com); or mail to Glades County Value Adjustment Board Clerk, 500 Avenue J, Post Office Box 10, Moore Haven, Florida 33471; or fax to (863) 946-0560. **By requesting a telephonic hearing, a party expressly agrees to the following procedures set forth below.**
2. Telephonic hearings will be scheduled only under the following circumstances: The telephonic hearing is requested for fewer than ten (10) petitions, and the party has a valid medical reason that does not allow him/her to be physically present
3. Upon receipt of the request for a telephonic hearing, so long as said request is granted, the VAB Clerk will provide the parties with procedures for telephonic hearings and will provide the party requesting a telephonic hearing with the telephone number to the Hearing Room or Chambers in which the hearing will be held.
  - a) Any and all parties and witnesses must appear in person during a VAB hearing at the time of the scheduled telephonic hearing, unless a specific and timely request is made, in writing to the VAB Clerk, to appear by telephone.
  - b) The party requesting a telephonic hearing shall call the Hearing Room or Chambers at the time designated on their hearing notice.
  - c) Remote parties (parties not personally present in the hearing room) shall not use a speaker phone during the telephonic hearing, as this may interfere with the recording of the hearing; clarity is of the utmost importance.
  - d) If more than one party or witness is participating telephonically, parties shall identify themselves each time they speak so that all parties will know who is addressing the VAB at all times.
  - e) The VAB will conduct all telephonic hearings according to Florida law and Florida Administrative Code Sections 12D-9 and 12D-10.
  - f) If a party requests a telephonic hearing, the party is still required to follow the sections of the Florida Statutes and the Florida Administrative Code which apply to the exchange of evidence. **All Evidence must be MAILED or EMAILED to the VAB Clerk** at the address above.
  - g) The party requesting a telephonic hearing must also specify in their request whether any witnesses will be presenting evidence, and whether said witnesses will be appearing by telephone or in person.

Any and all parties and/or witnesses appearing by telephone for a VAB hearing must be sworn in at the commencement of the hearing by a notary public or other person commissioned to administer an oath.

**GLADES COUNTY VALUE ADJUSTMENT BOARD  
REQUEST FOR TELEPHONIC HEARING**

Hearing Location: Glades County Commissioner's Board Room, Glades County Courthouse, Second Floor,  
500 Avenue J, Moore Haven, Florida 33471

Petition No(s): \_\_\_\_\_ Hearing Date/Time: \_\_\_\_\_

<b>TAXPAYER/AGENT INFORMATION</b>
Name: _____
Telephone: _____ Email: _____
<b>COMPLETE ALL THAT APPLY</b>
Names of the parties/witnesses that will <b>participate telephonically</b> at the hearing: _____ _____ _____
Names of the parties/witnesses that will <b>appear in person</b> at the hearing: _____ _____ _____

**By signing this request form, I understand and agree to the following:**

- I will have a notary present at my telephonic hearing to administer an oath
- Telephonic hearings are requested for fewer than ten (10) petitions
- The requesting party has a valid medical reason that does not allow him/her to be physically present
- Any and all evidence that the Taxpayer/Agent wishes to have considered at the hearing has been or will be exchanged with the Property Appraiser pursuant to Florida law **AND** one (1) additional **HARD COPY** of any such exchanged evidence will be **MAILED** or **EMAILED** to the VAB Clerk no later than seven (7) days prior to the corresponding hearing at the address indicated below.
- All other conditions described in the Glades County Value Adjustment Board Telephonic Hearing Procedures are available at the Value Adjustment Board link at the Clerk's website: <https://gladesclerk.com/other-services/value-adjustment-board/>

\_\_\_\_\_  
Taxpayer/Agent (**Circle One**) Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**Request for Telephonic Hearing must be received by the VAB clerk no later than seven (7) business days prior to the scheduled hearing date. Requests may be mailed to address above; or e-mailed to [GladesClerk@GladesClerk.com](mailto:GladesClerk@GladesClerk.com); or faxed to (863) 946-0560**

\*These local policies and procedures do not change, extend or shorten statutory evidence exchange requirements. All parties must comply with statutory evidence exchange requirements, and the local procedures set forth herein are for the production of evidence to VAB Administration only, and only for matters where telephonic hearings have been permitted.

MINUTES OF THE GLADES COUNTY VALUE ADJUSTMENT BOARD  
ORGANIZATIONAL MEETING ON WEDNESDAY, SEPTEMBER 7, 2022 AT 9:00 A.M.  
IN THE COUNTY COMMISSIONERS MEETING ROOM, GLADES COUNTY  
COURTHOUSE, MOORE HAVEN, FLORIDA

---

The Glades County Value Adjustment Board met on Wednesday, September 7, 2022 at 9:00 a.m. with the following members present:

Jenny Allen, School Board  
John Ahern, County Commissioner  
Tommy Perry, Citizen  
Timothy Stanley, County Commissioner  
Diane Cianfrani, Citizen

Others present:

Tami P. Simmons, Clerk of Court  
Brittany Heflin, Administrative Secretary  
Holly Cosby, VAB Attorney  
Lorie Ward, Property Appraiser  
Steven Sexton, Sheriff's Department  
1 Citizen

**1. Call to Order and Verification of Quorum – VAB Counsel (See Exhibit A)**

Holly Cosby, VAB Counsel, called the meeting to order at 8:59 a.m.

Attorney Cosby stated pursuant to §194.015, Florida Statutes, that a quorum was present with all five VAB members present.

**2. Ratify the private board legal counsel (See Exhibit B)**

Attorney Cosby stated that she has taken the certification training with the Department of Revenue and passed the exam. She stated that she does the training in the stead of the board members however, it is open to the members to take the training. Attorney Cosby has been serving the VAB since 2009.

ON MOTION of Member Perry seconded by Commissioner Ahern the Board ratified Holly Cosby as the VAB's private legal counsel.

No discussion.

Motion carried by 5 – 0 vote.

Attorney Cosby thanked the Board.

## GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

**3. Affidavit of Publication for meeting notice (See Exhibit C)**

Attorney Cosby stated she had reviewed the Affidavit of Publication and it is sufficient to proceed.

**4. Introduction of Board Members (Contact Information- See Exhibit D)****a. Election of Chair**

Each member of the Board stated their name and title into the record. Also present was Honorable Clerk Tami P. Simmons and Administrative Secretary Brittany Heflin.

VAB Counsel entertained a motion nominating a County Commissioner as Chair, pursuant to Florida Statute.

ON MOTION of Commissioner Ahern seconded by Member Allen the Board nominated Commissioner Tim Stanley for Chair of the 2022 Value Adjustment Board.

No discussion.

Motion carried by 5 – 0 vote.

Commissioner Tim Stanley was named as Chair.

**b. Chair Appoints Vice – Chair – no motion needed/ appointment only**

Chair Stanley appointed Member Jenny Allen as Vice Chair.

**5. Introduce the Board Clerk or designee (Contact Information- See Exhibit D)**

Attorney Cosby stated she has previously introduced the Board Clerk, Honorable Tami P. Simmons.

**6. Approval of the Agenda for this Organizational Meeting**

ON MOTION of Commissioner Ahern seconded by Vice Chair Allen the Board approved the agenda for this Organizational Meeting.

No discussion.

Motion carried by 5 – 0 vote.



**7. Hearing Procedures**

**Good Cause - Designate VAB Counsel to review and grant/deny late filed petitions for good cause, rescheduled hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorize VAB Counsel to request more definite information from petitioners during any good cause review.**

ON MOTION of Vice Chair Allen seconded by Member Cianfrani the Board designated VAB Counsel to review and grant/deny late filed petitions for good cause, reschedule hearing requests requiring good cause statements, and good cause statements for failure to appear at scheduled hearings pursuant to F.A.C. 12D-9.015, F.A.C. 12D-9.019 and F.A.C. 12D-9.021; and authorized VAB Counsel to request more definite information from petitioners during any good cause review.

No discussion.

Motion carried by 5 – 0 vote.

**8. Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. – Telephonic Hearing Procedures – Pursuance to F.A.C. 12D-9.026, the VAB is permitted to hold remote hearings. As such, the VAB must establish Telephonic Hearing Procedures (See Exhibit E)**

Attorney Cosby stated these are the same Telephonic Hearing Procedures that were in place last year. She suggested that it was a good idea to still allow Telephonic Hearings due to the possibility of someone being ill without need to reschedule.

ON MOTION of Commissioner Ahern seconded by Vice Chair Allen the Board approved the Telephonic Hearing Procedures.

No discussion.

Motion carried by 5 – 0 vote.

**9. Approve minutes of the September 24, 2021 – 2021 Organizational Meeting: (See Exhibit F)**

ON MOTION of Vice Chair Allen seconded by Commissioner Ahern the Board approved the September 24, 2021 VAB Meeting minutes.

No discussion.

Motion carried by 5 – 0 vote.

## GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

- 10. Adopt and make available to the public and Board members the following:**
- a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings)**
  - b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions)**
  - c. Florida Administrative Code Chapter 12D-16**
  - d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (Reference information containing the guidelines and statutes applicable to assessments and assessment administration)**
  - e. Florida's Government in the Sunshine (Sunshine Law) Manual**
  - f. Department of Revenue approved VAB forms**
  - g. Department of Revenue Uniform Policies and Procedures Manual**

ON MOTION of Commissioner Ahern seconded by Vice Chair Allen the Board adopted and made available to the public and Board members the following: a. Florida Administrative Code Chapter 12D-9 (Uniform Rules of Procedure for Hearings) b. Florida Administrative Code Chapter 12D-10 (Rules applicable to the requirements for hearings and decisions) c. Florida Administrative Code Chapter 12D-16 d. Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 197, F.S. (referencing information containing the guidelines and statutes applicable to assessments and assessment administration) e. Florida's Government in the Sunshine (Sunshine Law) Manual f. Department of Revenue approved VAB forms and g. Department of Revenue Uniform Policies and Procedures Manual.

No discussion.

Motion carried by 5 – 0 vote.

- 11. Adopt or ratify by Resolution any filing fee for petitions for that year, in an amount not to exceed \$15.00 (See Exhibit G)**

ON MOTION of Member Perry seconded by Commissioner Ahern the Board adopted Exhibit G (Resolution 2022-1) adopting and ratifying a \$15.00 filing fee for petitions filed.

No discussion.

Motion carried by 5 – 0 vote.

## GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

**12. Authorize VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary.**

ON MOTION of Vice Chair Allen seconded by Member Cianfrani the Board authorized VAB Counsel to review and update the Clerk's VAB website (Uniform Policies and Procedures), if necessary.

No discussion.

Motion carried by 5 – 0 vote.

**13. Authorize Clerk to hire a Court Reporter for the hearings**

ON MOTION of Member Cianfrani seconded by Commissioner Ahern the Board authorized the Clerk to hire a Court Reporter for the hearings.

No discussion.

Motion carried by 5 – 0 vote.

**14. Authorize the Chairman to sign Forms DR-488P, 2022 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (See Exhibit H)**

ON MOTION of Commissioner Ahern seconded by Vice Chair Allen the Board authorized the Chair to sign Forms DR-488P, 2022 Preliminary Certifications of the Value Adjustment Board (Real Property and Tangible Personal Property). (Exhibit H)

No discussion.

Motion carried by 5 – 0 vote.

**15. Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – VAB Counsel (See Exhibit I)**

Attorney Cosby stated she had provided an exhibit (Exhibit I) which included a general synopsis of the Florida Property Tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights. She stated that there is nothing new in this document, which is included on the Agenda every year.

No discussion.

## GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

**16. Discuss law/rule changes as they affect VAB operations – VAB Counsel (See Exhibit J)**

Attorney Cosby advised that she has provided 9 Department of Revenue- Property Tax Oversight Informational Bulletins (Exhibit J) as the changes in the law should be applied to VAB Hearings.

No discussion.

**17. Announce the tentative schedule for the Value Adjustment Board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.****a. Hearing notice review and discussion of dates for hearings (See Exhibit K)**

Attorney Cosby stated there are Hearing dates that will be published in the newspaper once the proposed dates are settled on. A letter was received from Property Appraiser Lorie Ward, stating her availability for VAB hearings. In the past, a hearing date is usually scheduled in November and the rescheduled date is in December. A brief discussion was held on days that best suit the Board, Counsel, and Property Appraiser Lorie Ward.

Clerk Simmons stated 6 petitions have been filed; all are for real property values. Chair Stanley questioned when the deadline was for filing a Petition to the Value Adjustment Board. Attorney Cosby stated the TRIM notices were mailed on August 24, 2022 and the deadline to file petitions is on September 19, 2022.

Attorney Cosby suggested Tuesday, November 29<sup>th</sup> at 9:00 a.m. for the Hearing date. Consensus of the Board to reserve Tuesday, November 29<sup>th</sup> at 9:00 a.m. for the Hearing date and Monday, December 12, 2022 as the reschedule date.

Mrs. Ward confirmed with VAB Counsel that she is still available on those dates.

Attorney Cosby announced the tentative schedule.

**18. Additional Items for Discussion and Board Counsel review of Statutory and Rule Requirements for Organizational Meetings to ensure Board compliance (See Exhibit L)**

Attorney Cosby stated she had reviewed her checklist and had a few outstanding items to address on the record. She asked all Board members if they represented other governmental entities or taxpayers in any administrative or judicial review of property taxes. All Board members answered "No."

## GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

Attorney Cosby asked if either of the citizen members were a member or an employee of a taxing authority. Neither Member Cianfrani nor Member Perry is a member or an employee of a taxing authority. VAB Counsel stated both Citizen Members met all criteria pursuant to Florida Statue §194.015, Florida Administrative Code 12D-9.004. Attorney Cosby advised that the VAB made all local administrative procedures and forms of the Board available to the public and Board members; all resources were available at the meeting and on the website for the Board Clerk. She advised that the local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, Attorney General Opinions, or rules of the Department of Revenue.

Attorney Cosby stated there is a law which requires the Board to provide the Notices of Hearing to any Chief Executive Officer when there is a petition filed for a piece of property that falls within a municipality. This would allow them the opportunity to appear at the VAB Hearing. This has not been done as no hearings have been set yet. Attorney Cosby stated she will certify that this is done once the Board is at that point in time.

Besides providing the Notices of Hearing to any municipality Chief Executive Officer, Attorney Cosby stated that the VAB is compliant.

**19. Approve the Chairman signing the DR-488 forms and approve the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there are no VAB hearings/changes to the tax rolls as a result of VAB action**

ON MOTION of Member Perry seconded by Member Cianfrani the Board authorized the Chair to sign the DR-488 Final forms and approved the Clerk publishing the DR-529 form without a formal VAB meeting, in the event there were no VAB hearings/changes to the tax rolls as a result of VAB action.

No discussion.

Motion carried by 5 – 0 vote.

**20. Public Comment**

Chair Stanley called for public input. There were no formal comments.

Commissioner Ahern stated it has been a pleasure working with VAB Counsel Holly Cosby over the years also adding that the Clerk's Office and Property Appraiser has done a great job working together. Attorney Cosby stated that it has been an honor working with Commissioner Ahern. Commissioner Ahern will be retired before the next VAB meeting. Attorney Cosby instructed Chair Stanley to appoint a VAB alternate at the next Board of County Commissioners meeting.

**ADJOURN**

There being no further discussion Chair Stanley adjourned the meeting at 9:21 a.m.

GLADES COUNTY VALUE ADJUSTMENT BOARD – SEPTEMBER 7, 2022

\_\_\_\_\_  
Timothy Stanley, Chair

ATTEST:

\_\_\_\_\_  
Tami P. Simmons, Clerk of the Circuit Court

Approved: \_\_\_\_\_

THESE MINUTES ARE NOT A VERBATIM RECORD. TAPES ARE AVAILABLE FOR ANYONE INTERESTED IN LISTENING TO THE ENTIRE MEETING.

**RESOLUTION NO. 2023-1**  
**RESOLUTION OF 2023 GLADES COUNTY VALUE ADJUSTMENT BOARD**

**WHEREAS**, F.S. Section 194.013 allows the Value Adjustment Board (hereinafter referred to as "VAB"), to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

**WHEREAS**, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

**WHEREAS**, F.A.C. Rule 12D-9.015(11) provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process;

**WHEREAS**, F.A.C. Rule 12D-9.015(11) permits the VAB to designate the VAB Attorney to review any and all good cause matters and make determinations with regards to the same; and,

**WHEREAS**, Florida law requires that the VAB adopt and make available to the public Uniform Rules of Procedure, F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 197, F.S. the requirements of Florida's Government in the Sunshine / open government laws and all other laws and rules that govern the operation of Value Adjustment Boards in Florida.

**NOW, THEREFORE, BE IT RESOLVED BY THE 2023 GLADES COUNTY VALUE ADJUSTMENT BOARD THAT:**

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the VAB on future year Petitions unless specifically repealed or modified by the VAB.
2. The amount of such filing fee is hereby established in an amount of \$15.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to F.S. 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the VAB a single joint petition if the property appraiser determines such parcels are substantially similar in nature. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the VAB a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal

property accounts are substantially similar in nature. For joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel included in the petition will be imposed. No such filing fee will be required by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following:

- (A) Disapproval of homestead exemption under F.S. Section 196.151 or;
- (B) Disapproval of homestead tax deferral under F.S. Section 197.253.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing.
4. Failure to pay said fee will result in the petition being incomplete; and the Petition may be rejected.
5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013 and F.A.C. Rule 12D-9.
6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), shall be considered by the VAB Attorney as good cause designee, for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing.
8. It is the intent of this Resolution to adopt and incorporate the provisions of Chapters 192 through 197, F.S., F.A.C. Rule 12D-9, F.A.C. Rule 12D-10, F.A.C. Rule 12D-16, F.A.C. Rule 12D-51.001 through 12D-51.003, Florida's Government-in-the-Sunshine Laws and Florida's Public Records Laws, Uniform Rules of Procedure and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED and signed on this 15<sup>th</sup> day of August, 2023, by the 2023 Glades County Value Adjustment Board.

ATTEST: TAMI PEARCE SIMMONS,  
Clerk of Court

2023 GLADES COUNTY VALUE  
ADJUSTMENT BOARD

BY: \_\_\_\_\_  
Clerk of Court

BY: \_\_\_\_\_  
Chair

APPROVED AS TO FORM BY:

\_\_\_\_\_  
VAB ATTORNEY





## INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year 

2	0	2	3
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The Value Adjustment Board of \_\_\_\_\_ Glades County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.



Real Property



Tangible Personal Property

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

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

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date



## INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P  
N. 12/09

Rule 12D-16.002  
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year 

2	0	2	3
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The Value Adjustment Board of \_\_\_\_\_ Glades County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.

☐

Real Property

☒

Tangible Personal Property

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

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

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

**GLADES COUNTY VALUE ADJUSTMENT BOARD  
GENERAL INFORMATION  
FLORIDA'S PROPERTY TAX SYSTEM  
RESPECTIVE ROLES WITHIN THIS SYSTEM,  
TAXPAYER OPPORTUNITIES TO PARTICIPATE IN THE SYSTEM,  
AND PROPERTY TAXPAYER RIGHTS**

The following items include general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights:

- 1) The following illustrates Florida's Property Tax System, which provides a general idea of the respective roles within Florida's Property Tax System:

- a. **Property Tax Base**

- i. **Property Appraisers** - Florida's Constitution requires property appraisers to establish the property tax base for their county annually. In doing so, property appraisers determine the just, or market, value of each parcel of property as of January 1 of each year. Then, they apply all valid exemptions, classifications and assessment limitations to determine each property's taxable value, or relative tax burden. The property appraiser does not determine the property tax rate or the amount of property taxes levied.
- ii. **Department of Revenue** - The Department reviews the property tax rolls of each county in July and August of every year. These reviews are conducted to ensure the tax base established by the property appraiser is equitable, uniform, and in compliance with Florida law. The Department also reviews and approves each property appraiser's annual budget.

- b. **Property Tax Rates**

- i. **Locally Elected Officials** - Florida has more than 640 local governments that levy a property tax. These include cities, counties, school boards, and special districts. Each year, usually in August and September, locally elected officials in each jurisdiction set a millage, or tax, rate for the upcoming fiscal year, usually beginning on October 1. Millage rates for each jurisdiction are uniform across all property types.
- ii. **Department of Revenue** - The Department ensures that local government millage rates do not exceed state-mandated caps. In addition, the Department confirms that local governments properly and timely send notices and advertise public hearings to adopt millage rates and annual budgets.

- c. **Annual Truth-in-Millage (TRIM) Notice**

- i. **Property Appraisers and Locally Elected Officials** - In August, the property appraiser sends each property owner a Notice of Proposed Property Taxes, or TRIM notice. This notice contains the property's value on January 1, the millage rates proposed by each local government, and an estimate of the amount of property taxes owed based on the proposed millage rates. The date, time, and location of each local government's budget hearing are also provided on the notice. This provides property owners the opportunity to attend the hearings and comment on the millage rates before approval.
- ii. **Department of Revenue** - The Department verifies that the information supplied to property owners is accurate and in compliance with Florida Truth-in-Millage requirements.

- d. **Appeals Process**

- i. **Value Adjustment Boards** - Each county has a five-member value adjustment board, which hears and rules on challenges to a property's assessment, classification, or exemptions. The value adjustment board is independent from the property appraiser and tax collector. Value adjustment boards cannot change the millage, or property tax, rates adopted by local governments.
- ii. **Department of Revenue** - The Department provides annual training to value adjustment boards. The Department also issues mandatory procedures and forms in order to promote fair, impartial, and uniform hearings for all taxpayers.

- e. **Billing and Payment**

- i. **Tax Collectors** - Following the adoption of millage rates by local governments, county tax collectors send annual property tax bills, usually in late October or early November. Full payment is due by the following March 31. Discounts of up to four percent are given for early payment.
    - ii. **Department of Revenue** - The Department provides training and certification to tax collectors and their staff in order to promote uniform and cost-effective tax collection practices. The Department also reviews and approves the annual budgets of most tax collectors.
  - f. **Collections and Refunds**
    - i. **Tax Collectors** - If a property tax bill is not paid by the following March 31, the tax collector sells a tax certificate on that property in order to collect the unpaid taxes. A tax deed may be sold if the property owner has not paid all back taxes, interest, and fees within two years. Tax collectors also process and issue refunds for overpayment of property taxes.
    - ii. **Department of Revenue** - The Department assists those who have questions about the local property tax process. The Department also reviews property tax refunds of \$2,500 or more to verify they were issued in accordance with Florida law.
  - g. **Funding of Public Education and Local Services** - The tax collector distributes property taxes to the local governments and taxing authorities. Roughly, 50 percent of Florida's public education funding and 30 percent of its local government revenues come from property taxes.
- 2) Florida Taxpayer Rights concerning value adjustment board procedures are enumerated in Florida Administrative Code Section 12D-9.001, and include:
- a. The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;
  - b. The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;
  - c. The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;
  - d. The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;
  - e. The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board ("VAB") and the right to the hearing within a reasonable time of the scheduled hearing;
  - f. The right to request and be granted a change in the hearing date as described in Chapter 194, F.S.;
  - g. The right to be notified of the date of certification of the county's tax rolls and to be sent a property record card if requested;
  - h. The right to represent himself or herself or to be represented by an attorney or an agent, including a person specified in s. 194.034(1)(a-c), F.S.;
  - i. The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;
  - j. The right to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the board who present testimony;
  - k. The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;
  - l. The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

- m. The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;
- n. The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and
- o. The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.

3) As a property owner:

- a. You have the right to appeal:
    - i. The property appraiser's assessment of your property's value
    - ii. A denial of your application for an exemption such as homestead, veterans, or senior citizen.
    - iii. A denial of your application for property classification such as agricultural or historic.
    - iv. A denial of your application for tax deferral.
    - v. A determination that a change in ownership under s. 193.155(3), F.S., a change in ownership or control under s. 193.1554(5), F.S. or s. 193.1555(5), F.S., or a qualifying improvement under s. 193.1555(5), F.S. has occurred.
  - b. You may do any or all of the following:
    - i. File a petition with your local value adjustment board (VAB).
    - ii. File a lawsuit in circuit court.
    - iii. Ask for an informal conference with your county property appraiser\*\* to discuss your value or application for a property exemption or classification. By having an informal conference, you may be able to settle the issue without going to a hearing or going to court. At this informal conference, you may:
      - 1. Bring any documentation you have that may support a change in your assessment or eligibility for an exemption or property classification.
      - 2. Ask the property appraiser to present facts that support his or her assessment of your property or the denial of an application for an exemption or classification.
- \*\*Having an informal conference with the property appraiser does not extend your deadline to file a petition with the value adjustment board.

- 4) The VAB is charged with the duty of hearing all petitions filed with the VAB.
- 5) The VAB Clerk handles the administrative functions of the VAB.
- 6) The VAB Attorney is hired to represent and counsel the VAB with regards to VAB functions and responsibilities.
- 7) The VAB is comprised of two county commissioners, one school board member, one citizen member appointed by the Board of County Commissioners who owns homestead property in Glades County, and one citizen member appointed by the school board who owns a business occupying commercial space located within the Glades County school district.
- 8) Other than filing a petition, a taxpayer also has the opportunity to participate in the system by:
  - a. Appearing at a hearing or witnessing hearings (all are public).
  - b. Appearing at VAB meetings (all are public and public comment is permitted during all meetings).
  - c. Participating in rule development and training development handled by the Department of Revenue.

This information is provided for general informational purposes only and does not contain all information necessary to fully understand the VAB process. More information may be found online by choosing "Value Adjustment Board" at the Glades County Clerk's website: [www.gladesclerk.com](http://www.gladesclerk.com)

(g) The maximum vessel draft for Boot Key Anchoring Limitation Area is 6 feet.

(2) It is the vessel operator's responsibility to ensure that water depth within the anchoring limitation area is sufficient to allow anchoring of the vessel and to otherwise allow for the vessel to navigate into and out of the area without subjecting the vessel to grounding or stranding.

(3) Navigational charts useful as an aid to vessel operators may be found at <https://www.nautical-charts.noaa.gov/charts/noaacustom-charts.html#>.  
Rulemaking Authority 327.04, 327.4108(3)(b), FS. Law Implemented 27.4108(3) FS. History—New

#### 68D-14.004 Enforcement.

(1) Vessels anchored on the waters of Monroe County within 10 linear nautical miles of a public mooring field or a designated anchoring area for more than 90 days without pulling anchor and relocating to a new location no less than one-half linear mile away or which are found to have re-anchored in an originating designated anchoring area after less than 90 days will be subject to citation and possible removal and vessel impoundment as set forth in subsection (6)(c), (d), (e), (f), and (g) of section 327.4108, F.S.

(2) Penalties for violations are as follows:

(a) First offense, up to a maximum of \$100.

(b) Second offense, up to a maximum of \$250.

(c) Third offense, up to a maximum of \$500.

Rulemaking Authority 327.04, 327.4108(3)(b)) FS. Law Implemented 327.4108, 327.73(1)(z), FS. History—New

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Major Robert Beaton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Fish and Wildlife Conservation Commission.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 10, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 9, 2023

### Section III

#### Notice of Changes, Corrections and Withdrawals

#### DEPARTMENT OF HEALTH

##### Division of Medical Quality Assurance

RULE NO.: RULE TITLE:

64B-9.001 Biennial Licensing

##### NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph

120.5 (3)(d)1., F.S., published in Vol. 49 No. 71, April 12, 2023 issue of the Florida Administrative Register.

The changes are in response to written comments submitted by the staff of the Joint Administrative Procedures Committee. Form DH-MQA 5067 was amended to include the American Board of Medical Genetics and Genomics, the Canadian Association of Genetic Counsellors, or the Canadian College of Medical Geneticists as verification of a genetic counselor's certification. The form was also amended to ask from what entity the applicant received national certification.

### Section IV Emergency Rules

#### DEPARTMENT OF REVENUE

##### Property Tax Oversight Program

RULE NO.: RULE TITLE:

12DER23-10 Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds

Due to Hurricane Ian or Hurricane Nicole

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 50 of Chapter 2023-157, Laws of Florida, provides for taxing jurisdictions to apply to the Department of Revenue for legislatively appropriated funds to offset reductions in ad valorem tax revenue from refund amounts granted under s. 197.3181, F.S., to affected property owners because of damages sustained to a residential improvement by Hurricane Ian or Hurricane Nicole. This new provision requires the creation of an application form to be used by the taxing jurisdictions to apply for the funds. Section 50, Chapter 2023-157, L.O.F., authorizes the Department of Revenue, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), F.S., for the purpose of implementing the section. Given the application period set out in the law, an emergency rule is the most appropriate and expedient means to provide the taxing jurisdictions with the necessary application form to apply for these funds. This emergency rule incorporates, by reference, Form DR-5004, Application to Offset Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: Section 50, Chapter 2023-157, L.O.F., expressly authorized the Department's promulgation of an emergency rule to prescribe a form for taxing jurisdictions to apply for funds to offset the reductions in ad valorem tax revenue in complying with s. 197.3181, F.S. The Department's promulgation of an emergency rule, incorporating by reference the form used to apply for the refund, ensures that the taxing jurisdictions are able to



expediently apply for these funds by the statutory deadline of October 1, 2023.

SUMMARY: Emergency Rule 12DER23-10 incorporates, by reference, a form for taxing jurisdictions to apply to the Department for funds to offset reductions in ad valorem tax revenue experienced from refunds to property owners whose properties were damaged by Hurricane Ian or Hurricane Nicole in accordance with s. 197.3181, F.S.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Mike Cotton

THE FULL TEXT OF THE EMERGENCY RULE IS:

12DER23-10 Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole.

(1) Form DR-5004, Application to Offset Reductions in Ad Valorem Tax Revenue from Refunds Due to Hurricane Ian or Hurricane Nicole, (N. 7/23), is hereby adopted and incorporated by reference.

(2) Copies of the form are available, without cost, by downloading from the Department's website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms). Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331.

Rulemaking Authority s. 50, Ch. 2023-157, L.O.F. Law Implemented s. 50, Ch. 2023-157, L.O.F. History—New 7-7-23.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 7-7-23

## Section V Petitions and Dispositions Regarding Rule Variance or Waiver

### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

NOTICE IS HEREBY GIVEN that on July 05, 2023, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Montclair at Audubon Condominium Assn Inc at 591 Audubon Blvd., Naples, FL 34110. Petitioner seeks a variance of the requirements of ASME A17.3, 2015 edition, Section 3.10.12, as adopted by 61C-5.001, Florida Administrative Code that requires a system to monitor and prevent automatic operation of the elevator with faulty door contact circuits, which poses a significant economic/financial

hardship. Any interested person may file comments within 7 days of the publication of this notice with Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013 (VW2023-071).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. [thr.elevators@myfloridalicense.com](mailto:thr.elevators@myfloridalicense.com).

### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

NOTICE IS HEREBY GIVEN that on July 05, 2023, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Montclair at Audubon A at 599 Audubon Blvd., Naples, FL. Petitioner seeks an emergency temporary variance of the requirements of ASME A17.3, 2015 edition, Section 3.10.12, as adopted by 61C-5.001, Florida Administrative Code that requires a system to monitor and prevent automatic operation of the elevator with faulty door contact circuits, which poses a significant economic/financial hardship. Any interested person may file comments within 7 days of the publication of this notice with Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013 (VW2023-072).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. [thr.elevators@myfloridalicense.com](mailto:thr.elevators@myfloridalicense.com).

### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

NOTICE IS HEREBY GIVEN that on July 05, 2023, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Montclair at Audubon Condo Assn Inc. at 567 Audubon Blvd., Naples, FL. Petitioner seeks an emergency temporary variance of the requirements of ASME A17.3, 2015 edition, Section 3.10.12, as adopted by 61C-5.001, Florida Administrative Code that requires a system to monitor and prevent automatic operation of the elevator with faulty door contact circuits, which poses a significant economic/financial hardship. Any interested person may file comments within 7 days of the publication of this notice with Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013 (VW2023-073).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Division of Hotels and Restaurants, Bureau of

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION****Board of Professional Engineers**

RULE NO.: RULE TITLE:

61G15-20.0011 Structural Engineering Recognition Program  
For Professional Engineers  
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 48 No. 190, September 29, 2022 issue of the Florida Administrative Register.

The Board received written comments from the Joint Administrative Procedures Committee on Rule 61G15-20.0011, F.A.C. Additionally, on December 8, 2022, the Board approved changes to the proposed rule language set forth in the proposed rule. A previous Notice of Change published on December 1, 2022.

## THE TEXT OF THE PROPOSED RULE WILL NOW READ:

61G15-20.0011 Structural Engineering Recognition Program For Professional Engineers.

Pursuant to Section 471.055, F.S., the Board establishes the following minimum requirements for Florida licensed professional engineers who specialize in structural engineering and who have exceeded required minimum professional engineer licensing standards in that specialty area to receive recognition through the Structural Engineering Recognition Program for Professional Engineers.

(1) Any professional engineer currently licensed in good standing in the state of Florida who desires Recognition as a Structural Engineer in Florida shall submit a request ~~an online form~~ to the Board. A printable online request may be found ~~The form is located on the board's website at www.FBPE.org/FBRSE. The Board shall Recognize only those applicants who have completed the online request form, including submission of required documentation, and who have demonstrated to the Board that they have:~~

(a) through (d) No Change.

(e) Held active license(s) or registration(s) (as applicable) in any single or combination of US Jurisdictions and:

1. Has at least five (5) years of experience after licensure as a Professional Engineer in any jurisdiction(s) designing significant structural engineering projects. For purposes of this rule, "significant structural engineering projects" is defined as the design of structural components and structural systems of any of the following:

a. Buildings threecover two stories or greater.

b. ~~Buildings with an occupancy greater than 250 persons.~~

be. Risk Category III or IV buildings, as defined by Table 1604.5 RISK CATEGORY OF BUILDINGS AND OTHER

STRUCTURES in the current Florida Building Code in effect at the time of application or equivalent classification in another jurisdiction.

cd. Vehicular Bridges designed to the standards of the Federal Highway Administration or a state equivalent.

2. through 3. No Change.

(f) No Change.

(2) through (3) No Change.

(4) Upon submission of the request ~~online form~~, the Board will timely notify an applicant of any documentation and/or information that is required to complete the request.

(a) through (b) No Change.

(5) No Change.

Rulemaking Authority 471.055 FS. Law Implemented 471.055 FS. History—New 8-25-22, \_\_\_\_\_.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Zana Raybon, Executive Director, Board of Professional Engineers, 2400 Mahan Drive, Tallahassee, FL 32308; (850)521-0500 or by electronic mail, [ZRaybon@fbpe.org](mailto:ZRaybon@fbpe.org).

## Section IV Emergency Rules

**DEPARTMENT OF REVENUE****Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12DER23-01 Hurricane Ian or Hurricane Nicole Tax  
Refund

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 3, Chapter 2022-272, L.O.F., provides for a refund of property taxes to property owners whose residential improvements were rendered uninhabitable by Hurricane Ian or Hurricane Nicole in 2022. This new provision requires the creation of an application form to be used by taxpayers seeking such tax refund. This application for refund form must be filed not later than April 3, 2023. Section 7, Chapter 2022-272, L.O.F., authorizes the Department of Revenue, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the refund provisions. Given the application period set out in the law, an emergency rule is the most appropriate and expedient means to provide taxpayers with the necessary refund application. This emergency rule incorporates, by reference, revised Form DR-5001, Application for Hurricane Ian or Hurricane Nicole Tax Refund.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized in Section 7, Chapter 2022-272, L.O.F.,



the promulgation of an emergency rule by the Department to prescribe a form to seek a refund of property taxes paid for 2022. The promulgation of this emergency rule, incorporating by reference the form used to apply for the refund, ensures that the public is notified by the most appropriate and expedient means regarding the process to apply for a refund.

SUMMARY: The Department has made minor changes to streamline and clarify Form DR-5001, "Application for Hurricane Ian or Hurricane Nicole Tax Refund." Extra check boxes that were included on the form resulting in the instructions to local tax officials being confusing were eliminated. Instructions for usage of the form were clarified. No requirements or responsibilities for taxpayers have been affected by the changes. This emergency rule and revised form supersede the previous emergency rule, 12DER22-13 "Hurricane Ian or Hurricane Nicole Tax Refund" and the previous Form DR-5001. Emergency Rule 12DER23-01 incorporates, by reference, revised Form DR-5001, to allow taxpayers to seek a refund of property taxes paid for 2022 if their residential improvement was rendered uninhabitable by Hurricane Ian or Hurricane Nicole.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Mike Cotton

THE FULL TEXT OF THE EMERGENCY RULE IS:

12DER23-01 Hurricane Ian or Hurricane Nicole Tax Refund.

(1) Form DR-5001, Application for Hurricane Ian or Hurricane Nicole Tax Refund (R. 1/23), is hereby adopted and incorporated by reference. This emergency rule and revised form supersede the previous emergency rule, 12DER22-13, and previous Form DR-5001, adopted by reference in that rule.

(2) Copies of the form are available, without cost, by downloading from the Department's website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms). Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331.

Rulemaking Authority s. 7, Ch. 2022-272, L.O.F. Law Implemented s. 3, Ch. 2022-272, L.O.F. History—New 1-12-23.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 01/12/2023

## DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:

53ER23-1 Daily Doubler Bonus Play Promotion

SUMMARY OF THE RULE: This emergency rule sets forth the provisions for the Daily Doubler Bonus Play Promotion.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Minerva A. Simpson, Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THIS EMERGENCY RULE IS:

### 53ER23-1 Daily Doubler Bonus Play Promotion.

(1) Beginning January 16, 2023 and through February 26, 2023 ("Promotion Period"), the Florida Lottery will conduct the Daily Doubler Bonus Play Promotion ("Promotion"). Players who purchase a CASH POP™, CASH4LIFE®, FANTASY 5® (with or without EZmatch™), any PICK Daily Games™ (Pick 2™, Pick 3™, Pick 4™, or Pick 5™) (with or without Fireball) lottery draw game ticket, or any GOLD RUSH DOUBLER Scratch-Off lottery ticket (Game Number 1525, \$1 Gold Rush Doubler; Game Number 1526, \$2 Gold Rush Doubler; Game Number 1527, \$5 Gold Rush Doubler; Game Number 1528, \$10 Gold Rush Doubler) during the Promotion Period may be used to enter the Promotion. Only non-winning GOLD RUSH DOUBLER tickets may be used to enter the Promotion. Any CASH POP, CASH4LIFE, FANTASY 5, or PICK Daily Games tickets, including free tickets and those that are a part of GROUPER may be used to enter the Promotion. Collectively, all afore-identified tickets in this subsection are "Eligible" tickets. Only tickets purchased or generated during the Promotion Period can be entered into the Promotion. Cancelled tickets are not eligible.

### (2) How to Enter.

(a) To enter an Eligible ticket, a player may use the Florida Lottery's website at [flalottery.com](http://flalottery.com) or use the Florida Lottery's Mobile Convenience App ("App").

1. Website. On the home page of the Florida Lottery's website, players are to click on the PROMOTIONS tab and select the Daily Doubler Bonus Play Promotion. Players will click on Register/Login and follow the prompts. Players will manually enter the 24-digit ticket number on GOLD RUSH DOUBLER tickets or the 19-digit ticket number on CASH POP, CASH4LIFE, FANTASY 5, or PICK Daily Games tickets on the ticket entry page.

2. App. On the App, players navigate to the Promotions section of the app and select the Daily Doubler Bonus Play Promotion. A Promotions button is located on the main menu and on the bottom navigation bar. Players will be prompted to log-in or register. Players may scan the barcode on the bottom of a ticket or may manually enter the 24-digit ticket number for GOLD RUSH DOUBLER tickets or the 19-digit ticket number for CASH POP, CASH4LIFE, FANTASY 5, or PICK Daily Games tickets on the ticket entry page.

3. Deleted Accounts. If a player deletes his/her account, whether through the App or on the Florida Lottery's website,



# Application for Hurricane Ian or Hurricane Nicole Tax Refund

Section 197.3181, Florida Statutes

This completed application, including required documentation, must be filed with the county property appraiser on or before **April 3, 2023**.

COMPLETED BY APPLICANT			
Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
<b>For the purposes of determining uninhabitability, this application must be accompanied by supporting documentation, including but not limited to, items such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy, and other documents establishing the property was uninhabitable at least 30 days in 2022.</b>			
Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability. I grant permission to allow the property appraiser to review the supporting documents.			
Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.			
_____ Signature of property owner		_____ Date	
<i>Complete and provide to the county property appraiser .</i>			
COMPLETED BY PROPERTY APPRAISER			
1. Just value of residential parcel as of January 1, 2022:			
2. Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
3. Postdisaster just value:			
4. Percent change in value:			
The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.			
_____ Signature, property appraiser or designee		_____ Date	
<i>Provide a copy to the property owner.</i>			
<i>For approved applications, forward to the county tax collector on or before June 1.</i>			

## Instructions

Section 197.3181, Florida Statutes (F.S.), provides a refund of property taxes originally levied and paid for residential improved property rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole. To be eligible for refund, the property must be determined "uninhabitable," that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file this sworn application with the property appraiser's office by **April 3, 2023**. [The law provides that this date is April 1, 2023; however, this date is a Saturday, and therefore the date is extended to Monday, April 3, 2023]

You should file this application even if you have not paid the tax due. If the property appraiser determines the applicant is eligible, refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid. Section 197.3181(4), F.S., provides a property owner who fails to file an application by the deadline waives a claim for a refund of taxes under this section.

### Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- You are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser's office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner no later than June 1, 2023, of the determination. If your application for tax refund under section 197.3181, F.S., is not determined satisfactorily, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of paid taxes for Hurricane Ian or Hurricane Nicole must be submitted to the value adjustment board on or before the 30<sup>th</sup> day following the issuance of the notice by the property appraiser. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

### Completed by Property Appraiser:

- The property appraiser must review the application and attached documentation from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Issue an official written statement to the tax collector and the applicant. The statement must provide:
  - The just value of the residential improved property as of January 1, 2022.
  - The total number of days during 2022 the residential improved property was uninhabitable.
  - The postdisaster just value as determined by the property appraiser.
  - The percent change in value applicable to the residential improved property.
- Provide a copy of this application, containing the property appraiser's determination, to the applicant.



## *Property Tax Oversight Informational Bulletin*

### **Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole**

**PTO 22-10**  
**December 22, 2022**

The Florida Legislature held a Special Legislative Session December 12-16, 2022. On December 16, 2022, Chapter 2022-272, was signed into law by Governor DeSantis, providing property tax relief for residential properties rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole.

Effective January 1, 2023, section 197.3181, Florida Statutes (F.S.), is created. The new section provides that if a residential improvement is rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole, the property owner may apply for a refund of a portion of their property taxes levied and paid for in 2022, for the time the property was uninhabitable.

**This section operates similarly to current law s. 197.319, F.S., but applies only to those properties rendered uninhabitable by Hurricane Ian or Hurricane Nicole.**

The term “uninhabitable” is defined in s. 197.3181, F.S. as “the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by Hurricane Ian or Hurricane Nicole during the 2022 calendar year.”

The property owner must file an application for refund with the property appraiser no sooner than January 1, 2023, and **no later than April 3, 2023**. (The law provides that this date is April 1, 2023; however, this date is a Saturday, and therefore the date is extended to Monday April 3, 2023). The application must be accompanied by supporting documentation and verified under oath. Section 197.3181, F.S., provides a property owner who fails to file the application by the April 3, 2023 deadline, waives the property owner’s claim for a refund of taxes under s. 197.3181, F.S. Property owners should file this application for refund even if they have not yet paid. If the property appraiser determines the applicant is eligible, refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

Upon review, **no later than June 1, 2023**, the property appraiser must either notify the applicant of ineligibility or notify both the applicant and tax collector if the applicant is eligible for a refund. If the property appraiser determines the applicant is eligible, the tax collector shall calculate the damage differential and process the refund. Refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board to request that the refund be granted, pursuant to s. 194.011(3), F.S.

This property tax relief will apply retroactively to January 1, 2022 and will expire on January 1, 2024.

**Affected Form:**

The Department has created and made available for use, starting January 1, 2023:

- Form DR-5001, *Application for Hurricane Ian or Hurricane Nicole Tax Refund*

The form, both in Word and fillable PDF, is available under Refund Forms **here**.

The Department anticipates developing additional forms beginning in early 2023 to further assist with the implementation of the property tax relief provided by section 197.3181, F.S.

Information about the status of the Department's forms and rule development is available at **<https://floridarevenue.com/rules>**.

**Reference:**

The full text of the implementing law (chapter 2022-272, sections 3 and 7, Laws of Florida, SB 4-A), which creates s. 197.3181, F.S., is available at: **here**.

The emergency rule adopting Form DR-5001 is available **here**.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)**.



## *Property Tax Oversight Informational Bulletin*

### **Refund of Taxes for Residential Improvements Rendered Uninhabitable by Hurricane Ian or Hurricane Nicole – Revised Form**

**PTO 23-01**  
**January 17, 2023**

The Florida Legislature held a Special Legislative Session December 12-16, 2022. On December 16, 2022, Chapter 2022-272, was signed into law by Governor DeSantis, providing property tax relief for residential properties rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole.

**This bulletin advises that the Department has revised Form DR-5001 as of January 13, 2023 for implementation of this law change.** Check boxes that were included on the form which indicated an amount approved or denied have been removed. The revised form supersedes the previous form and the check boxes. See the note below under the heading “Affected Form” for information.

Effective January 1, 2023, section 197.3181, Florida Statutes (F.S.), is created. The new section provides that if a residential improvement is rendered uninhabitable for 30 days or more due to Hurricane Ian or Hurricane Nicole, the property owner may apply for a refund of a portion of their property taxes levied and paid for in 2022, for the time the property was uninhabitable.

**This section operates similarly to current law s. 197.319, F.S., but applies only to those properties rendered uninhabitable by Hurricane Ian or Hurricane Nicole.**

The term “uninhabitable” is defined in s. 197.3181, F.S. as “the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by Hurricane Ian or Hurricane Nicole during the 2022 calendar year.”

The property owner must file an application for refund with the property appraiser no sooner than January 1, 2023, and **no later than April 3, 2023**. (The law provides that this date is April 1, 2023; however, this date is a Saturday, and therefore the date is extended to Monday April 3, 2023). The application must be accompanied by supporting documentation and verified under oath. Section 197.3181, F.S., provides a property owner who fails to file the application by the April 3, 2023 deadline, waives the property owner’s claim for a refund of taxes under s. 197.3181, F.S. Property owners should file this application for refund even if they have not yet paid. If the property appraiser determines the applicant is eligible, refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

Upon review, no later than June 1, 2023, the property appraiser must either notify the applicant of ineligibility or notify both the applicant and tax collector if the applicant is eligible for a refund. If the property appraiser determines the applicant is eligible, the tax collector shall calculate the damage differential and process the refund. Refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid.

If the property appraiser determines that the applicant is not entitled to a refund, the applicant may file a petition with the value adjustment board to request that the refund be granted, pursuant to s. 194.011(3), F.S.

This property tax relief will apply retroactively to January 1, 2022 and will expire on January 1, 2024.

**Affected Form:**

The Department has created and made available for use:

- Form DR-5001, *Application for Hurricane Ian or Hurricane Nicole Tax Refund*

**NOTE:** The Department revised Form DR-5001 as of January 13, 2023 to supersede the previous form. Check boxes that were included on the form which indicated an amount approved or denied have been removed. The instruction page of the form has also been revised to remove the related instruction. No requirements or responsibilities for taxpayers have been affected by the revision. The revised **Form DR-5001 R. 01/23**, which is available online, supersedes the Form DR-5001 N. 01/23. The revised Form DR-5001 is marked "R. 01/23 Rule 12DER23-01."

If a property appraiser receives a previous form from a taxpayer, which does not include the revisions to the form, they should continue to accept and process the form. The check boxes on page 1 of the previous form are superseded by the revised form. Property appraisers may leave the check boxes blank on a previous form when completing the previous form for submission to the tax collector.

The form, both in Word and fillable PDF, is available under Refund Forms **here**.

The Department anticipates developing additional forms beginning in early 2023 to further assist with the implementation of the property tax relief provided by section 197.3181, F.S. Information about the status of the Department's forms and rule development is available at **<https://floridarevenue.com/rules>**.

**Reference:**

The full text of the implementing law (chapter 2022-272, sections 3 and 7, Laws of Florida, SB 4-A), which creates s. 197.3181, F.S., is available at: **here**.

The emergency rule adopting revised Form DR-5001 is available **[here](#)**.

**Questions:**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)**.





# Application for Hurricane Ian or Hurricane Nicole Tax Refund

Section 197.3181, Florida Statutes

This completed application, including required documentation, must be filed with the county property appraiser on or before **April 3, 2023**.

COMPLETED BY APPLICANT			
Applicant name		County	SELECT A COUNTY
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
<b>For the purposes of determining uninhabitability, this application must be accompanied by supporting documentation, including but not limited to, items such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy, and other documents establishing the property was uninhabitable at least 30 days in 2022.</b>			
Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability. I grant permission to allow the property appraiser to review the supporting documents.			
Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.			
_____ Signature of property owner		_____ Date	
<i>Complete and provide to the county property appraiser .</i>			
COMPLETED BY PROPERTY APPRAISER			
1. Just value of residential parcel as of January 1, 2022:			
2. Number of days property was uninhabitable in 2022 (must be uninhabitable for at least 30 days):			
3. Postdisaster just value:			
4. Percent change in value:			
The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.			
_____ Signature, property appraiser or designee		_____ Date	
<i>Provide a copy to the property owner.</i>			
<i>For approved applications, forward to the county tax collector on or before June 1.</i>			



## Instructions

Section 197.3181, Florida Statutes (F.S.), provides a refund of property taxes originally levied and paid for residential improved property rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole. To be eligible for refund, the property must be determined "uninhabitable," that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file this sworn application with the property appraiser's office by **April 3, 2023**. [The law provides that this date is April 1, 2023; however, this date is a Saturday, and therefore the date is extended to Monday, April 3, 2023]

You should file this application even if you have not paid the tax due. If the property appraiser determines the applicant is eligible, refunds are to be processed upon timely payment of 2022 property taxes by the property owner, or immediately if the taxes have already been paid. Section 197.3181(4), F.S., provides a property owner who fails to file an application by the deadline waives a claim for a refund of taxes under this section.

### Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- You are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser's office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner no later than June 1, 2023, of the determination. If your application for tax refund under section 197.3181, F.S., is not determined satisfactorily, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), F.S. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of paid taxes for Hurricane Ian or Hurricane Nicole must be submitted to the value adjustment board on or before the 30<sup>th</sup> day following the issuance of the notice by the property appraiser. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

### Completed by Property Appraiser:

- The property appraiser must review the application and attached documentation from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Issue an official written statement to the tax collector and the applicant. The statement must provide:
  - The just value of the residential improved property as of January 1, 2022.
  - The total number of days during 2022 the residential improved property was uninhabitable.
  - The postdisaster just value as determined by the property appraiser.
  - The percent change in value applicable to the residential improved property.
- Provide a copy of this application, containing the property appraiser's determination, to the applicant.

# Florida

## Agricultural Classified Use

### Real Property Appraisal Guidelines



**DRAFT – Coded**

*(Draft 1 to Draft 2, see yellow highlights)*

Property Tax Oversight  
June 2023 ~~November 2022~~

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DRAFT

## 1.0 INTRODUCTION

**1.1 Overview and Specific Authority.** Section 195.002(1), Florida Statutes, identifies the Florida Department of Revenue (Department) as a state administrative agency with the statutory responsibility of general supervision of the assessment and valuation of property, and the administration and collection of property taxes. The Department's supervision is necessary to ensure all property is placed on the tax rolls and valued in accordance with the requirements of the state constitution.

Every four years, the voters in each Florida county elect a property appraiser as directed by Article VIII, section 1(d), of the Florida Constitution. Section 192.001(3), Florida Statutes (F.S.), states the property appraiser is "the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied." In the course of discharging its statutory duties, the Department provides general supervision to the property appraiser of each of the 67 counties in the state of Florida.

Property appraisers have the statutory responsibility to list and assess all real property in their respective county each year for ad valorem taxation purposes, as stated in ss. 192.011 and 193.085(1), F.S.

Section 192.011, F.S., states, in pertinent part "[t]he property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use." Section 193.085(1), F.S., states, in pertinent part "[t]he property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll."

Sections 195.062(1) and 195.032, F.S., specifically direct the Department to develop guidelines to establish standard measures of value, which include these *Agricultural Classified Use Real Property Appraisal Guidelines*, to aid and assist property appraisers in performing their assessment and valuation responsibilities. Statute provides the specific authority and legislative directive for the Department's development of these guidelines, as well as underscores the Legislature's intent to limit the scope of their use.

Section 195.062(1), F.S., states, in pertinent part:

The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:

- (a) Rules and regulations.
- (b) Standard measures of value.
- (c) Forms and instructions relating to the use of forms and maps.

Section 195.032, F.S., states:

In furtherance of the requirement set out in s. 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards provided by law, to be used by property appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with ss. 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.

**1.2 Description of Guidelines.** The standard measures of value are provided through three sets of guidelines: the *Tangible Personal Property Appraisal Guidelines*, the *Real Property Appraisal Guidelines*, and this document, the *Agricultural Classified Use Real Property Appraisal Guidelines*. The full set of documents that comprise the manual of instructions, in accordance with s. 195.062(1), are available here:

[https://floridarevenue.com/property/Pages/Cofficial\\_MOI.aspx](https://floridarevenue.com/property/Pages/Cofficial_MOI.aspx).

The required scope of the components of the appraisal process will vary among the diverse real property markets in Florida's 67 counties. Resources (e.g., availability of information, equipment, and personnel) may differ among Florida counties and affect how property appraisers specifically apply the appraisal process. Property appraisers have considerable latitude for applying these *Agricultural Classified Use Real Property Appraisal Guidelines*. The guidelines are not a substitute for the duty to comply with current Florida law, administrative rules, and regulatory requirements. Property appraisers can achieve valid agricultural classified use assessment valuations of real property in different ways while adhering to professionally accepted appraisal practices and appropriate appraisal methodologies. However, general application of the principles detailed in these guidelines, even among counties experiencing different market conditions or varying resources, should yield **substantially** similar results.

**1.3 Purposes of These Guidelines.** These *Agricultural Classified Use Real Property Appraisal Guidelines* have three primary purposes:

- 1) To aid and assist property appraisers and staff in developing agricultural classified use assessment valuations of real property for ad valorem tax purposes in accordance with Florida law
- 2) To promote and facilitate the accuracy and equity of agricultural classified use assessment valuations of real property for ad valorem tax purposes, both within and among counties
- 3) To meet the Department's statutory obligations to aid and assist property appraisers, as stated in ss. 195.062(1), 195.002(1), 195.032, F.S.

In accordance with s. 194.035(3), F.S., these guidelines are also statutorily cross-referenced as necessary source materials for purposes of the Department's duty to provide Value Adjustment Board (VAB) special magistrate training, another feature of Florida's property tax system. For more information, the VAB training materials are available on the Department's website: <https://floridarevenue.com/property/Pages/VAB.aspx>.

**1.4 Uses for Which These Guidelines Are Not Intended.** Section 195.062(1), F.S., dictates these guidelines do not have the force and effect of rules. As such, these guidelines do not function as the complete reference authority on any of the following or similar subjects: valuation theory, approaches, methods, or procedures; assessment administration; or applicable provisions of Florida law, or regulatory requirements. In accordance with the limitations imposed by s. 195.062(1), F.S., these guidelines should not be used as the basis for the legal rights or responsibilities of participants in the real property appraisal process for ad valorem tax purposes in the State of Florida.

The user should not solely rely on these guidelines. A thorough and independent knowledge of Florida law and professionally accepted appraisal practices and appropriate appraisal methodologies is necessary. Property appraisers may use other professionally accepted sources of appraisal guidance, such as the Uniform Standards of Professional Appraisal Practice (USPAP), published by the Appraisal Foundation, but only to the extent that those other sources do not conflict with Florida law. Users should review all statements contained within the context of this entire document and should refer to this document in conjunction with other professionally accepted source materials. Citation to information from a particular source does not imply that all applicable information from that source is cited or relevant to the appraisal of property for ad valorem tax purposes in the State of Florida. These guidelines do not establish the value of any property and could not and do not encompass or address every methodological detail, legal premise, appraisal practice or educational treatise that might be applicable in the valuation of every property.

These guidelines do not address the procedure for approving or disapproving applications for agricultural classified use. Chapter 12D-5, Florida Administrative Code (F.A.C.), sets forth the procedure to be used in classifying real property as agricultural land for the purpose of ad valorem taxation in accordance with s. 193.461, F.S.

**1.5 Content of These Guidelines.** This document addresses the requirements for assessing agricultural classified use property in compliance with Florida law and administrative rules. Users should refer to this document in conjunction with other applicable sources of professional practice and standards knowledge such as ~~Property Assessment Valuation (2010)~~ published by the International Association of Assessing Officers (IAAO) and the Appraisal Institute's ~~Rural Property Valuation (2017)~~, but only to the extent that other sources do not conflict with Florida law ~~or the manual of instructions.~~

This version of the *Agricultural Classified Use Real Property Appraisal Guidelines* replaces the 1982 version entitled *The Florida Agricultural Classified Use Appraisal Guidelines*. The 1982 version was organized into five sections which have been updated and appear in this version



as sections 2 through 6 with all tables now provided as addenda. Section 1 has been added to provide an overview of legal roles and authority and to provide a description and context for these guidelines. The methods and approaches to value for agricultural classified use land have not changed significantly since these guidelines were last published. The most substantial updates to the document are the inclusion in section 2 of statute language specific to assessing agricultural classified use property and updates to the band-of-investment (BOI) section, including the addition of a detailed BOI example (addendum A). The BOI update was communicated to property appraisers in a memo from the Department in spring 2021.

Throughout these guidelines hyperlinks to relevant material are provided. Some of the material is published by other entities, and the Department does not maintain those web addresses or the material. If a hyperlink fails, users should search the internet for the referenced material.

**1.6 Other Sources of Appraisal Guidance.** Property appraisers may use other professionally accepted sources of appraisal guidance, such as the Uniform Standards of Professional Appraisal Practice (USPAP), published by the Appraisal Foundation, but only to the extent that those other sources do not conflict with Florida law. Users of USPAP Standards 5 and 6 should be aware that parts of those standards apply only to the mass appraisal of personal property or only to the mass appraisal of real property for purposes other than ad valorem taxation. The distinction between the mass appraisal of real property for ad valorem purposes and for other purposes may be subject to USPAP Jurisdictional Exceptions applicable to several sections of USPAP Standards 5 and 6.

## 2.0 GENERAL PROVISIONS

**2.1 Overview.** The procedures and data sources set forth in this section are to be used in the context of the other agricultural sections in these guidelines.

These guidelines contain sections dealing with the four major agricultural land uses in Florida: timberland, pasture land, citrus land, and cropland. It is impracticable, if not impossible, to detail each and every type of agricultural endeavor within the state. Therefore, lands used for other agricultural endeavors should be valued in accordance with the principles set forth in these guidelines to the extent they apply. For instance, lands used for dairy purposes should be valued according to the principles contained in the pasture land section, even though the pasture land section generally deals with the more typical cow-calf operation. For highly specialized crops, livestock, or agricultural endeavors, if there is insufficient data to support a specialized valuation, property appraisers may value them with “like kind” properties.

**2.2 Procedure for Classifying Agricultural Land.** Section 192.042(1), F.S., requires that all real property must be assessed according to just value each year on January 1. Article VII, Section 4(a), of the Florida Constitution permits agricultural land to be classified and assessed based solely on its character or use for purposes of ad valorem taxation. Classified use value is defined in s. 192.001(1)(c), F.S., as “[t]he value of property in a classified use or at a specified percentage of its value under Art. VII of the State Constitution.”

Specific information regarding the valuation of properties classified as agricultural is provided in s. 193.441(1), F.S., which states “[f]or the purposes of assessment roll preparation and recordkeeping, it is the legislative intent that any assessment for tax purposes which is less than the just value of the property shall be considered a classified use assessment and reported accordingly.”

Throughout these guidelines, the term “agricultural classified use assessment” is used to refer to the value determination.

**The property appraiser is responsible for approving or disapproving applications for agricultural classified use.** Section 193.461, F.S., pertains to the threshold determination of whether real property can be properly classified as agricultural property. Section 193.461(3)(b) states, in relevant part:

Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term “bona fide agricultural purposes” means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:
  - a. The length of time the land has been so used.
  - b. Whether the use has been continuous.
  - c. The purchase price paid.
  - d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
  - e. Whether an indicated effort has been made to care sufficiently and adequately for

the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.

- f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- g. Such other factors as may become applicable.

Chapter 12D-5, **F.A.C. Florida Administrative Code**, sets forth **the a more detailed** procedure to be used in classifying real property as agricultural land for the purpose of ad valorem taxation in accordance with s. 193.461, F.S.

Agritourism is a rapidly expanding industry in Florida. Section 570.86, F.S., defines agritourism to mean any agricultural-related activity consistent with a bona fide farm, livestock operation, ranch, or working forest which allows members of the public to view or enjoy recreational or educational activities. Such activities may commonly include things like aquaculture, farmers markets, berry picking, horseback riding, farm tours, etc. Section 570.85, F.S., allows agritourism operators to maintain agricultural classifications for ad valorem tax purposes under s. 193.461, F.S., so long as the agritourism activity relates directly to agricultural production. For more information on Florida agritourism, visit [www.followfreshfromflorida.com/agritourism](http://www.followfreshfromflorida.com/agritourism).

Please note the following summarized legislative changes effective July 1, 2022 (chapter 2022-77, Laws of Florida, SB 1186):

Amended s. 570.85(1), F.S., to remove a requirement that agritourism be a "secondary" stream of revenue for a bona fide agricultural operation. However, it is important to remember for purposes of agricultural classification, s. 193.461(3)(b), F.S., still requires that the primary use of the land be a bona fide agricultural use.

Amended s. 570.87, F.S., to provide an agricultural classification pursuant to s. 193.461, F.S., may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm which is used to conduct agritourism activities. So long as the building, structure, or facility is an integral part of the agricultural operation, the land it occupies shall be considered agricultural in nature. However, such buildings, structures, facilities, and other improvements on the land must be assessed under s. 193.011, F.S., at their just value and added to the agriculturally assessed value of the land.

**2.2 2.3 Agricultural Factors.** Once the real property has been granted agricultural classification, the assessment shall be made in accordance with s. 193.461(6), F.S., which states:

- (a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:
  - 1. The quantity and size of the property;
  - 2. The condition of the property;
  - 3. The present market value of said property as agricultural land;

4. The income produced by the property;
5. The productivity of land in its present use;
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, F.S., the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c) 1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.

3. Structures or improvements used in horticultural production for frost or freeze protection, which are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

Agricultural land has value because of its productivity and ability to generate income. Estimating the value of any property is an opinion generated by competent and qualified appraisers based on the three traditional and proven approaches to value: sales comparison, income, and cost.

The property appraiser may use the sales comparison, income, and cost approaches in estimating the value of agricultural lands in Florida for ad valorem tax purposes. These approaches may be used as a check against each other. In addition, specific and unusual situations such as, but not limited to, unreliable or unobtainable data may effectively prohibit the use of a particular approach. The property appraiser has discretion in selecting the approach to be used. Whichever approach is used, care must be exercised to ensure value conclusions do not exceed market values (see s. 193.441(1), F.S.).

Due to the large number of agricultural parcels to be valued by the property appraiser each year, it is impracticable, if not impossible, for the property appraiser to value each parcel of

property in the manner of a fee appraisal. Therefore, the property appraiser **may must** utilize a mass appraisal system to value agricultural property within the county.

**2.2.1 2.3.1 The Sales Comparison Approach.** The sales comparison approach relies heavily on verified sales of similar properties in order to make comparisons. Generally, the sale of land in Florida strictly for bona fide agricultural use, as defined by s. 193.461(3)(b), F.S., in contrast to agricultural use combined with other property rights, is not sufficient to permit accurate and dependable comparisons. Also, the amount and maturity of the commodity being produced on the properties is often a distorting influence on the sale. This can be illustrated using the six basic property ownership rights or "bundle of rights." These rights are:

1. The right to use,
2. The right to sell,
3. The right to lease or rent,
4. The right to enter or leave,
5. The right to give away,
6. The right to refuse to do any of these.

Each one of these rights can be assigned a value, and the total amount would be equal to an estimate of value. Section 193.461(6)(a), F.S., specifies that "the assessment of land shall be based solely on its agricultural use." The only property right that can be assessed for property tax purposes is the right to use it for "bona fide agricultural purposes" as defined by s. 193.461(3)(b), F.S.

**2.2.2 2.3.2 The Cost Approach.** The cost approach is a method in which the appraiser estimates the contributory value of the improvements to land. As such, it is not a method for measuring the ability of the land to generate income from agricultural use. Farm buildings and residences should be appraised **separately, at just value, using the procedures set forth in the Real Property Appraisal Guidelines** and their value added to the agricultural value of the land.

**2.2.3 2.3.3 The Income Approach.** The income approach, or capitalization of net earnings to land as an indication of value, is recommended and is used throughout these guidelines to value agricultural classified use properties in accordance with s. 193.461, F.S. However, it is recognized that this is not the exclusive method of valuing agricultural lands. See *St. Joe Paper Co. v. Brown*, 223 So 2d 311 (Fla. 1969). The property appraiser shall rely on 5-year moving average data when utilizing the income approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

The income approach reflects a buyer's evaluation of the earning potential of the land. Any land values computed on an income approach that exceed market values should be re-evaluated to determine if the components were adequately accounted for in the income computation. The use of the capitalized net income approach as set forth in this guide inherently considers the factors required to be considered by s. 193.461(6)(a), F.S.

The capitalization rate expresses the relationship between net income from the land and value. Value is defined as the present worth of future rights to income. There are three basic methods used to estimate the capitalization rate in an appraisal process. They are the market comparison, summation, and the band-of-investment (BOI) methods. All components used to

derive a capitalization rate shall be calculated using a 5-year moving average. The property appraiser should add the current year county millage rate for vacant agricultural lands (not subject to the 5-year averaging) to develop the overall capitalization rate. The Department recommends property appraisers use the current year county millage rate without adjustment for 5-year averaging.

**The Market Comparison Method.** The market comparison method attempts to directly establish a capitalization rate by dividing the net income by the sale price, which is a proxy for value. This method may be unsuitable for one of two reasons. The first is that only sales for agricultural uses can be developed as comparables. The second reason this method may be unsuitable is that it may produce a market value rather than an agricultural classified use value. There are many reasons for buying agricultural land other than the desire to receive a current income stream. These include but are not limited to the following:

- Desire to gain the status of landowner
- Opportunity to live in a rural setting
- Desire to live near relatives or reclaim a family homestead
- Gain income tax advantage
- Opportunity to provide a hedge against inflation
- Spread fixed costs through the more efficient use of machinery

**The Summation Method.** The summation method attempts to estimate the capitalization rate by summing the individual components of the capitalization rate. These components are:

- The *safe rate* is the rate obtainable with the most safety and the least risk.
- The *risk rate* is the return commensurate with the risk assumed by the investor; it is a component because the return on real estate is a desired return and may or may not be realized by the investor.
- The *nonliquidity rate* is necessary, since an investment in real estate ties up money which cannot be quickly reconverted to cash; therefore, real estate is considered a nonliquid asset.
- The *management rate* is a necessary component in order to compensate for the time and cost involved in managing the real estate investment, not to be confused with the management of the real estate itself.

The summation method provides a theoretical presentation of investors' desired returns, risks, liquidity, management, and other rates, to explain why a selected capitalization rate is used in the valuation of real property. Because of the intangible character of the components, it is not considered a sound procedure through which a specific rate may actually be derived.

**The Band-of-Investment (BOI) Method.** The BOI method uses mortgage debt financing information to estimate a capitalization rate by weighting the fractional rates of mortgages and equity. Since Farm Credit of Florida is the major agricultural real estate lender in Florida, it would be appropriate to use their typical loan to value ratio and



interest rate in the mortgage portion of this method. The equity rate can be obtained by comparing equity yields on similar risk investments; or it may be calculated as shown below using a mortgage constant. In the equations that follow, the average of January 20-year fixed bond rates from the Federal Farm Credit Banks Funding Corporation (FFCBFC) in conjunction with the mortgage constant are used to represent the equity yield rate or the rate required to attract an investor to this type of investment. FFCBFC bond rates may be obtained from [farmcreditfunding.com](http://farmcreditfunding.com).

The BOI is a straightforward calculation built from four different components. These components include the loan-to-value (LTV) ratio, the prevailing interest on debt financing, the expected return on equity, and a mortgage constant. The LTV and typical interest rate are often set by the lending institution and the remainder becomes the equity portion of the valuation. These components are combined to calculate a capitalization rate as shown in the following table. An example of the BOI capitalization rate calculation is provided in addendum A.

<b>Band-of-Investment Capitalization Rate Calculation</b>		
$MR_m + ER_e = R_o$		
<b>Where:</b>		
M	=	Loan-to-value ratio (LTV)
$R_m$	=	Mortgage constant (calculated using the annual percentage rate (APR) and available loan funds)
E	=	Required equity percentage of the loan (1 – LTV)
$R_e$	=	Equity yield rate (mortgage constant plus the FFCBFC January 20-year bond rate)
$R_o$	=	BOI capitalization rate

**2.2.4 2-3-4 Data Sources.** Production, income, expense, acreage, and other data should be based on a typical (that which most frequently exists or occurs in the particular situation or area under consideration) operation. A typical agricultural operation may be confined within one county or span an area in several counties. Yield data used in these guidelines reflect agricultural operations in Florida. However, consideration has been, and should be given, to the fact that some of these publications reflect net income from above average operators or research projects, in contrast to the typical operator. These data sources should be used with appropriate adjustments for each county.

In these guidelines, the land capability unit system of USDA's Natural Resources Conservation Service (NRCS) [Web Soil Survey](#), may be used as an alternative method where local production information is not available. Yields shown in these soil surveys are for a few representative crops and grasses and indicate the potential attainable with high-level management and assume normal growing seasons. Yield adjustments are recommended within the NRCS surveys that also assume the use of high-quality seeds adapted to the soil and climate, good seedbed preparation, liming based on soil analysis, use of adequate amounts of fertilizer and control of plant diseases and insects.

The property appraiser should be familiar with the most important soil types in the county. Data on soil types may be obtained from NRCS's Web Soil Survey website. Detailed soil surveys for many counties have been published and are underway in others. A general soil map of each county is available. The property appraiser should use this source as a reference to verify soil types and production levels for each parcel subject to an agricultural classified use assessment. Some farmers have soil surveys of their lands which they may make available to the property appraiser.

**Local data is the preferred data source. The property appraiser should actively solicit, collect and verify local data when available.** Published data ~~may~~ **should only** be used to back up local verified data or used in the absence of local data. The user of published data needs to verify that it is correct for the application for which it is being used. For instance, soil quality plays an important role in the assessment of agricultural lands. Under the right circumstances, an appraiser's use of published soil data may be a professionally accepted appraisal practice.

**2.2.5 2-3.5 Value Consistent with Use Reason.** A bona fide agriculturist may change the use of certain lands from one agricultural pursuit to another, and this change may be incomplete and not readily discernable on January 1, the assessment date established in s. 192.042(1), F.S. In these instances, the land would not lose its agricultural classification. Using discretion, the property appraiser should value the lands in a manner consistent with the use and value of its prior use, its intended use in the immediate future, if discernable, and the value of surrounding lands used in a similar capacity.

**2.2.6 2-3.6 Nonproductive Land Value.** Nonproductive land, or wasteland, has some value and may contribute to the value of the surrounding productive land but is not subject to valuation by the income approach. The property appraiser should value these lands according to their contribution to the surrounding land. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), wasteland is: "Land that is not suitable for the economical production of beneficial crops including but not limited to river bottoms, sand hills, rock outcroppings, sandy washes, areas of high salinity, and land that is inaccessible by typical farm equipment."

**2.2.7 2-3.7 Five-year Average.** To minimize the effect of the wide fluctuation of data used and to provide a measure of stability to the resulting values on agricultural lands, several years of historical data on cost and income should be considered. The property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

**2.3 2-4 Property Inspection.** Section 193.023(2), F.S., requires property appraisers to inspect real property every five years. This statute allows property appraisers to use image technology in lieu of physical inspection where geographically suitable. The minimum technology standards for physical inspection are provided in the Department's annual *Tax Roll Production, Submission, and Evaluation Standards* available at: [https://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).



In the event of a natural disaster, the property appraiser should **attempt to** reinspect all affected parcels before the January 1 assessment date, document damage caused by the disaster, and consider the impact it may have on the use value.

**2.4 2.5 Quality Assurance.** The *Real Property Appraisal Guidelines* discuss the quality assurance process for mass appraisal. Quality assurance for properties assessed based on their value in use differs in some respects. Details for the Department's in-depth review and ratio study and any differences for classified use properties are provided in section 11 of the Department's annual *Tax Roll Production, Submission, and Evaluation Standards* available at [https://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

**2.5 2.6 Assessment Challenges.** Property appraisers should also be aware of s. 194.301, F.S., which was substantially changed in 2009, related to administrative (VAB) and judicial review of ad valorem tax assessment challenges. This statute describes some of the standards property appraisers must follow in the assessment of property for ad valorem taxes, including agricultural classified use property. The property appraiser has the responsibility to ensure their valuation procedures and methodologies meet these statutory standards.

The 2009 amendments to ss. 194.301 and 194.3015, F.S., made clear the Florida Legislature's intent to supersede contradicting case law. Specifically, s. 194.301(1), F.S., now states: "The provisions of this subsection preempt any prior case law that is inconsistent with this subsection." and s. 194.3015(1), F.S., provides: "... any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent." Yet, some pre-2009 and post-2009 case law does not reflect the appropriate application of the principles outlined in these major statutory changes **and applies the statutorily superseded burden of proof**. Some **examples of such superseded case law applying the superseded burden of proof legal standard include includes:**

*City National Bank v. Blake*, 257 So.2d 264 (Fla. 3d DCA 1972)

*Blake v. Xerox*, 447 So.2d 1348 (Fla. 1984)

*Bystrom v. Whitman*, 488 So.2d 520, 521 (Fla. 1986)

*Walmart v. Todora*, 791 So. 2d 29,30 (Fla. DCA 2001)

*Mazourek v. Walmart*, 831 So.2d 85, 91 (Fla. 2002), quoting *Walmart v. Todora*

*Fla. Dept. of Revenue v. Howard*, 916 So.2d 640 (Fla. 2005)

*In re Lifestream Technologies, LLC*, 337 B.R. 705, 710 (Bkrtcy. M.D. Fla. 2006), quoting *Mazourek v. Walmart*

### 3.0 TIMBERLAND

**3.1 Timberland Defined.** According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), timberland is: "Land with merchantable trees, timber, or timber products that is periodically harvested. The amount of time between harvests varies depending on the species and growing conditions. Interim uses may include passive and active recreation like hunting."

**3.2 Timberland Valuation.** This section describes procedures for the assessment of timberland based on potential net income from the average annual growth potential from seedling to economically mature timber. This is a modified sustained yield method in that annual increment of value represented by growth is recognized and converted into a dollar value. Expenditures for management and protection are deducted and the resulting annual net income is capitalized. The basic formula in the income approach is:

$$\text{Value} = \frac{(\text{yield} \times \text{price}) - \text{costs}}{\text{capitalization rate}}$$

The assessment of timberland is based on the land's capability to produce timber, not the amount of timber growing on the land at the time of the appraisal. Primary emphasis should be placed on the income approach with adjustments made to reflect other factors where a variation from the norm is noted. Two sources of income data for timber operations are calculated, potential net income and annual land rent income. Reliable rental information may be difficult to obtain for bona fide timber operations. When available, rental income lends itself readily to the 5-year capitalization process, because rent income is usually a net income, except for taxes which are considered in the capitalization rate.

**3.3 Timberland Categories.** For taxation purposes, timberland is considered to have two categories: productive and nonproductive. Productive timberland is generally understood in the agricultural industry to include land that is:

- Producing or is physically capable of producing usable crops of wood,
- Economically accessible now or in the foreseeable future, and
- Not withdrawn from wood products utilization for use as parks, orchards, pastures, or other purposes.

Since timberland is valued on the land's ability to produce marketable timber, the agricultural classified use valuation should be determined based on how much marketable timber the land is capable of producing. Productive timberland includes land from which the timber has been removed. The landowner would then determine how this land would be used. If left as a forest site, there are many acceptable methods to regenerate timberland. These include machine or hand planting, seeding (seed tree or spreading seed), coppice regeneration, allowing natural regeneration from residual seeds, and others.

Nonproductive timberland is generally understood in the agricultural industry to include: nonproductive marshes, depleted mines, dumps, pits, lakes, ponds, utility rights-of-way, or other nonproductive or waste lands. Nonproductive lands have some value and may contribute

to the value of surrounding timberland but are not subject to valuation by the income approach. The property appraiser should, therefore, value this land according to its contribution to the surrounding productive timberland. It is acceptable to value this land at or below productive swampland.

**3.4 Factors Influencing Timberland Values.** The primary factors influencing timberland values are:

- Productivity of soil expressed as site index
- Local stumpage prices in the area
- Management costs which include costs of site preparation, planting, and annual recurring expenses

These factors must be evaluated and established by each property appraiser for the county to arrive at assessed value for timberland.

**3.4.1 Determining Productive Capacity/Site Index.** Productive capacity may be generally determined from site index yield tables for pine stands. These guidelines utilize data from both *Growth and Yields of Natural Stands of the Southern Pines* by F.X. Schumacher and T.S. Coile (copyright 1960 by T.S. Coile, Inc., Durham, NC) and data from University of Florida, School of Forestry, *Growth and Yield of Slash Pine Plantations in Florida, Research Report No. 3*, by Robert L. Barnes (May 1955). Slash pine yield tables have been used throughout these guidelines because slash pine has historically been the predominant species under intensive management in the state. ~~Timber stands that are predominantly hardwoods which can be legally harvested (as in a clear-cut) and reforested should be valued at a percentage of the associated pine value for the slash pine site index of the property. Hardwood timber types that do not meet the criteria stated above (usually bottom land hardwoods or creek or river banks) should be classified as productive swamp and valued as such.~~

The site index is the average total height the dominant and/or co-dominant trees will attain at either 25 or 50 years of age. Normally, 25-year site indexes are referred to as site quality. As shown in addendum B, which is an excerpt from *Growth and Yields of Natural Stands of the Southern Pines* (cited above), an acceptable way to convert 25-year indexes to 50-year indexes is the addition of 20 feet to the 25-year index which gives an equivalent 50-year index. All timber schedules in this document are production based using 50-year site indexes.

Site index is obtained by measuring the height of a representative tree and determining its age. This data is applied to a 50-year site index curve. Using the site index curve in addendum B, a 27-year-old tree that is 65 feet tall, following the curve to the right results a site index of 80. That is, according to this graph, the tree will be 80 feet tall when it reaches 50 years of age. See addendums B and C for site index curves. The [NRCS soil surveys](#) for Florida counties also list the site index for several major pine species by soil type. The site index information for sand pine, longleaf pine, and loblolly pine can be cross-referenced to a slash pine site index using the NRCS soil surveys.

The number of sample points required to establish the site index for a given parcel of land depends on the size of the parcel and the variability of the soil. A few measurements may suffice if the soil is relatively uniform, but otherwise many may be required. Some parcels may

be represented by a single pine site index figure, but this figure must be representative of the parcel and not the result of an isolated sample.

Timber stands that are predominantly hardwoods which can be legally harvested (as in a clear-cut) and reforested to planted pine may be valued at a percentage of the associated pine value for the slash pine site index of the property. Hardwood timber types that do not meet the criteria stated above (usually bottom land hardwoods or creek or river banks) should be classified as productive swamp and valued as such.

Site index measurements on young trees are frequently not very reliable. Measurements on trees under 15 years of age, especially on sites with lower-than-average yields, should be used with caution. A check on the correctness of site index measurements may be obtained by comparing them with those on neighboring parcels having similar soils. The site index should not change abruptly from parcel to parcel without an accompanying noticeable change in the timber, other vegetation, or soil.

Where a parcel of land has no suitable trees to measure for a site index, the index should be established by comparison with adjacent or neighboring tracts with similar soils using NRCS soil surveys. The Department, county forester or representative of the Florida Forest Service, or other professional foresters may also assist the property appraiser in establishing the indexes in these cases.

The annual growth increment expressed in tons per acre per year can be obtained from addendum D. Coile and Schumacher's *Growth and Yield of Natural Stands of the Southern Pines, 1960* and Bennett and Clutter's *Per Acre Sawtimber, Pulpwood and Gum Yields – 25-year Basis* from U.S. Forest Service's Research Paper SE-35 were the sources for addendum D. The yields in these publications are listed in cords (128 cubic feet of stacked wood) per acre. This yield data has been converted from cords per acre to tons per acre using a factor that reflects the current market and reporting of timber yields and stumpage prices.

**3.4.2 Stumpage Value.** According to IAAO's *Glossary for Property Appraisal and Assessment*, 3rd ed. (2022), stumpage value is defined as: The value of uncut timber. Prices paid for stumpage vary considerably throughout the state. Historically, prices have been highest in the northeast, lessening in the panhandle and lowest in the south. Patterns of land ownership and distances to mills influence these prices along with accessibility, volume, method of cutting, quality of the raw product and other factors. While the stumpage price reflects value for all forest products in a county, pulpwood prices should be given the most emphasis. The reasons for this are the relative stability of pulpwood prices over the years and its strong influence on wood-using industries.

The selected stumpage price used in a county for timberland valuation may be established from landowner sales, timber buyer surveys, local timber pricing publications, and through a joint effort of the property appraiser and the Department. The Department obtains current local stumpage prices each year from property owners, industry representatives, timber brokers, the Florida Forest Service, and other sources of reliable sales information. The selected stumpage price should be derived consistently by the same method used in the preceding years and compatible with the 5-year averaging techniques described in section 2.

**3.4.3 Management Costs.** Management costs associated with timber operations are of two types: improvements to the land and annual recurring expenses. The improvements to the land prorated include annualized costs (cost/rotation age) for site preparation, seedlings, and planting. Forest maintenance and protection from insects, disease, fire, and natural disasters are annual recurring expenses.

Management costs may be acquired from the Florida Forest Service, timber industry, and private forestry operations on an individual county basis. This data will be interpreted and adjusted in the same manner as stumpage prices. Upon request, the Department will provide a typical cost figure to the property appraiser for use in the valuation of timberland.

Ad valorem taxes are a component of the capitalization rate and are not to be included in the annual management cost.

**3.5 Establishing Pine Timberland Classes.** The Department's Land Use Codes list provided annually in the Tax Roll Production, Submission, and Evaluation Standards, available at [https://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx), identifies five site index classes for productive pine timberland. Where all five classes are not present in a given county, the property appraiser may establish only those classes that are present. The classes consist of 10-foot site index increments based on a 50-year site index. The timberland classes with their respective site index ranges are:

<b>Class</b>	<b>(50 Year) Slash</b>
Timberland 1	Site Index 90 and above
Timberland 2	Site Index 80-89
Timberland 3	Site Index 70-79
Timberland 4	Site Index 60-69
Timberland 5	Site Index 50-59

Hardwood or natural pine-hardwood mixed timberlands should be classified by a percentage of the above site index classes.

Swamp – Productive swamplands capable of producing hardwoods or cypress for many economical commercial uses.

Nonproductive – Lands not capable of producing an economical commercial agricultural product.

Timber classification should be separated into the sub-use categories of natural pine and planted pine. These two different methods of forest management are readily discernible on the ground and using aerial photography. The two methods are different in reference to yields and costs of establishment and maintenance. By using the yield figures given in addendum D (Integrated Yield Data) for related use category (planted, natural) and site index, a value table may be constructed as explained in the next section. Yield and cost figures for use category and site index would be consistently applied. The stumpage prices used in the calculation would be the same for both and be derived as stated in section 3.4.2 of these guidelines.

**3.6 Local County Value Tables.** The property appraiser should establish value tables for the site index ranges within the county. The timber value table included in these guidelines (see addendum E) is recommended for use. The pine stand rotation age, number of trees per acre,

and yield data provided in the table are researched, established, and published by USDA. The property appraiser inputs a 30-year annualized cost per acre for natural and planted stands, local price per ton, and an overall capitalization rate. Natural timber sites will not include annualized site preparation and planting costs but will include other annualized management costs.

Value tables are predicated on data that could be interpreted in many ways. Without a thorough knowledge of forestry and forest operations data may be misinterpreted and applied in a way that would be impossible to duplicate and would invariably lead to erroneous value conclusions. A local county value table that deviates fixed data from the recommended table should be well-researched and documented to provide an appraisal method that is consistent and replicable. The rotation age selected for the local value table development should reflect the most consistently used rotation periods in the county by prudent forest land managers. Site-preparation and planting costs should be annualized by the selected rotation period. Yields should be annualized and typical for the rotation selected and stated in units that are typical for the stumpage prices collected.

A non-pine value table is included for hardwood and swamp land based on potential production, local prices, costs, and market information (see addendum F). Upland hardwood land that cannot be legally harvested and re-planted should be classified as productive swampland.

**3.7 Timberland Valuation Summary.** Key elements and terminology in timberland valuation include:

- 50-year site index – measure of forest soil capability of productivity; established by the property appraiser
- Yield information – see addendum D
- Local stumpage price – typical per ton pulpwood price collected during the calendar year applied as a 5-year average
- Site-preparation and planting cost – the one-time per acre cost of site preparation for pine tree seedlings (clearing, chopping, burning, bedding, etc.) and planting pines (seedlings, planting, etc.), annualized over the rotation age and applied as a 5-year average
- Local management costs – annual expenses incurred in managing natural pines and planted pines such as forest maintenance and protection, applied as a 5-year average
- Capitalization rate – derived as described in section 2 of these guidelines
- Value tables – are locally derived by the property appraiser based on the five factors described above. Tables are revised using updated capitalization rates, stumpage prices, site preparation and planting costs, and management costs. The value tables are the final product of the income approach to timberland valuation.



## 4.0 PASTURE LAND

**4.1 Pasture Land Defined.** Pasture land is generally understood in the agricultural industry to be land used for the production of herbage or grasses for the purpose of livestock grazing or feeding. The NRCS defines pasture land as: Range and pasture lands are diverse types of land where the primary vegetation produced is herbaceous plants and shrubs (see <https://www.nrcs.usda.gov/wps/portal/nrcs/main/national/landuse/rangepasture/>).

**4.2 Pasture Land Valuation.** The capitalized net income approach as described in section 2 of these guidelines is recommended for the valuation of agricultural pasture land. Two methods of obtaining income from pasture land are agricultural land rents for grazing or hay production and operational budgets. Operational budgets can be for saleable hay to produce income or from the production of salable beef pounds from the production of forage.

**4.3 Rental Income for Pasture Land.** Using rental information is the preferred method for obtaining pasture land value. Rental income is recommended since it is relatively easy to obtain, and it closely approximates income attributable to the land only, although rent paid to corporate land owners often includes a management fee. The management fee represents a small amount per acre and includes owner-incurred costs of incidentals related to establishing the lease and collecting rent as well as lease broker fees. Renters often form a competitive market among themselves with the resulting rents they are willing to pay tending to represent a typical management level.

Property appraisers should qualify rental agreements by verifying all terms. Qualified rents or leases are bona fide arms-length transactions between knowledgeable persons where the entire remuneration (money or services) is shown in the agreement. The only rents considered should be for agricultural use of the land only, less any management fee. Rental agreements may be verbal and must also be verified.

Annual countywide rental surveys should be conducted because the responses represent the agricultural rental market for the county. In order to derive a meaningful unit of comparison, the rents collected should be sorted based on the Animal Unit Months (AUM) of the soils. The NRCS soil survey for each Florida county lists the AUMs for each soil type. The soil types can be found using the maps listed in the soil surveys or by using the GIS maps supplied by the Department. The typical rent per acre is obtained by weighting the selected net rents (net income) for each production level or AUM class to be valued. Sum the product of each rent (net rent x acres) then divide by the sum of the selected rent acreages. See addendum G for an example of pasture land rental analysis.

The selected rent should be reconciled using other statistical measures such as the mode and median. Previous years' selected rents should be compared to the current year's rents. The selected rent should not vary by large percentages from one year to the next. Increasing or decreasing rents should show a trend in the agricultural market and using the 5-year averaging should smooth any large value changes from year to year.

To calculate value, average the current typical net rent with the previous four years of typical net rent. Next, divide the computed 5-year average net rent by the 5-year overall capitalization rate (see section 2) to get the classified use value. Values for the various types of operations

**should shall** be compiled into basic tables and applied to all range and pasture land within the county. See the value schedule in addendum H.

**4.4 Income from Livestock Operation.** This section describes a procedure for the appraisal of grazing land based on beef yields derived from the capability of the pasture land to produce forage for livestock. Pounds of beef produced is treated as the production unit. Beef yields are converted to a dollar value; from which annual operating expenses are deducted and the resulting annual net income is capitalized. The property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

Pasture land varies relative to soils, local climate, and ability to support livestock. To properly value these lands, it is important to consider these variables. Since using specific data for every type and level of operation is a practical impossibility, it is appropriate to create value tables based on supportive data and within established parameters used in actual operations. Property appraisers should make discretionary adjustment to individual properties where conditions warrant.

On a statewide basis, the primary factors influencing pasture land values are:

- Productivity of the soil
- Market price of beef
- Extent of pasture improvement
- Annual expenses associated with different types of operation
- Additional expenses (including supplemental feeding, if necessary)

To arrive at value for pasture land, the property appraiser should determine these factors on a local basis.

**4.4.1 Productivity of Soils.** Soil productivity is expressed in terms of AUM, as described in sections 4.4.6 through 4.4.7. Soil productivity and degree of land improvement are important factors influencing the value of grazing land. While most soils in Florida are low in natural fertility, beef production is closely related to the amount of plant nutrients in the form of fertilizer applied to them; soils do affect beef production and profit. The property appraiser must be cognizant of the role of the soil quality in assessment of pasture land.

The property appraiser should be familiar with the most important soil types in the county and which of these are the most productive. [NRCS soil surveys](#) are available to the property appraiser and should be utilized. Identifying major soil types is an important tool in the assessment of pasture land.

**4.4.2 Classes of Pasture Improvement.** Pasture land is considered to have four classes:

- *Range pasture* – raw, unimproved, native pasture used for grazing livestock
- *Semi-improved pasture* – range pasture having some improvement such as webbing, chopping, or mowing which increases the grazing capacity of the land but does not include improvements such as seeding or application of fertilizer and lime
- *Improved pasture* – land that has been cleared, limed, drained and seeded to legumes and/or grass mixtures. Such grasses include but are not limited to Bahia,



Bermuda, and Pangola grasses. Improved pasture is typically fertilized and renovated from time to time and is grazed or harvested for hay or silage.

- *Waste pasture (nonproductive)* – includes acreage in depleted mines, dumps, pits, lakes, pond, and other nonproductive lands

Nonproductive land has some value and may contribute to the value of the surrounding productive land but may not be subject to valuation by the income approach. The property appraiser should, therefore, value these lands according to their contribution to the surrounding productive land. Ponds and water sources that are accessible by livestock may should be considered pasture land to the extent they support livestock. Excess ponds and water sources may be considered nonproductive land.

**4.4.3 Annual Expenses.** Annual expenses such as feed, fertilizer, labor, machinery, transportation, veterinarian services, and other costs should be obtained from sources which reflect actual local expenses.

**4.4.4 Livestock Budgets.** Livestock budgets prepared by economists with the IFAS can be used to obtain income information if local producer records are not available. These budgets reflect income and expense summaries that consider investment and operating costs for machinery and equipment, buildings and fences, water control systems, costs of hay production, fertilizer, interest on livestock investment, pasture renovation and all other practices which are typically included in the operation of a ranch.

These budgets should represent typical levels of management. Net returns from budgets that represent unusually high levels of management should be adjusted before being included in the determination of income value.

**4.4.5 Value Table.** The property appraiser shall establish value tables for each general type of ranch operation found within the county (native range pasture; semi-improved pasture; and improved pasture) using the following steps:

- 1) Determine the yields in pounds of saleable beef per acre from:
  - Typical managed ranch operations within the county.
  - NRCS land capability unit system using AUM as explained below.
- 2) Determine the expenses associated with the yields determined in step 1.
- 3) Determine the market price of beef on an annual basis. Apply the price of beef to the yields as determined in step 1.
- 4) Subtract the expenses as found in step 2 from the dollar value of beef found in step 3 to obtain the annual net income.

To calculate value, average the current typical net income with the previous four years of typical net income. Next, divide the computed 5-year average net income by the 5-year overall capitalization rate to get the classified use value. Values for the various types of operations shall be compiled into basic tables and applied to all range and pasture land within the county. See the value schedule in addendum H.

Factors other than soil and degree of land improvement will usually have a minor effect on agricultural value, however, when the property appraiser determines that a parcel varies significantly from the norm, a further adjustment may be made on an individual basis.

**4.4.6 NRCS Soil Capability and Animal Unit Month (AUM).** The NRCS has compiled information on all soils in Florida (see link in section 4.4.1). These compilations reflect study and observations by soil scientists, district conservationists and other skilled specialists over a period of years. Under the NRCS system, soils of similar productivity and profile characteristics are grouped together and referred to as a capability unit. Each capability unit is further identified with a W, S, or E to denote either wetness, soil quality or erosion as the principal limitation in its use. NRCS soil surveys with land capability designations are available for most of Florida's counties.

The basic measure of land capability for pasture and grazing land in the NRCS system is an AUM. The NRCS defines AUM as "The amount of forage required by one mature cow of approximately 1,000 pounds weight, with or without a calf, for 1 month." The animal unit is based on one cow with calf. A 7-AUM means that one acre will provide sufficient forage to maintain one cow-calf in normal health and growth for seven months of the growing season. The operator would need to provide food for 5-months of the year.

The NRCS reports AUM ratings only for high levels of management on improved grass or irrigated grass/clover pastures. The values represent the production levels attained by the best producers utilizing the best technology available when the soil survey was conducted. These yields should be adjusted as necessary to reflect local conditions under typical management.

In the absence of local production information, the NRCS AUM ratings can be used as the basis for computing the pounds of saleable beef per unit as a percentage of total beef pounds. Generally, the NRCS calculates total beef pounds by multiplying the AUM rating times 51.0. Total beef production is then adjusted to account for:

- Percent calf crop
- Typical level of management
- Herd maintenance
- Percent death loss

Calf crop refers to the number of calves born expressed as a percentage of the total brood cows and bred heifers. Typical management level recognizes imperfect knowledge and that a degree of inefficiency exists in all operations. Herd maintenance requirements are the percentage of total beef pounds essential to maintain a breeding herd (replacement heifers) as opposed to that available for market. Death loss is loss from all causes expressed as a percent of the total herd number.

**4.4.7 Pounds of Saleable Beef Formula.** To derive the pounds of saleable beef produced per acre, use the following equation:

$$\begin{aligned} &\text{\#AUM per acre} \\ &\times 51.0 \text{ pounds of beef per AUM} \\ &\times \text{percent level of management} \\ &\times \text{percent calf crop} \\ &\times (1 - \text{percent herd maintenance needs}) \\ &\times (1 - \text{percent death loss}) \\ &= \text{pounds of saleable beef} \end{aligned}$$

The pounds of saleable beef are multiplied by the market price to obtain total revenue. The production expenses, as described earlier, are then subtracted from total revenue to obtain net income. The net income is then divided by the capitalization rate to obtain the land value as explained above using a 5-year average.

## 5.0 CITRUS LAND

**5.1 Citrus Land Defined.** Citrus land is land suitable for citrus groves. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), orchard/grove land is: "Uniformly spaced fruit- or nut-bearing trees or shrubs that are not annually planted. Plantings are spaced for easy equipment operation and maximum production from a specific variety of trees or shrubs. Does not include vineyards, which are separately categorized."

**5.2 Citrus Land Valuation.** In citrus land valuation, variables affecting groves are numerous and complex; therefore, it should be recognized at the outset that there are many exceptions. These guidelines intend to succinctly and explicitly set forth meaningful parameters to encompass most grove situations and to assist in equitable valuations.

**5.3 Citrus Producing Areas.** There are three citrus producing areas within the state: 1) ridge lands and rolling country of the central interior; 2) Indian River section of the central and lower east coast; and 3) flatwoods and marshes of central and south Florida.

Groves in the interior are characterized by longer tree life and the attainment of larger tree sizes in later maturity. Conversely, citrus trees in the Indian River area have significantly shorter lives while attaining greater physical size earlier in their producing years. At maturity, however, these trees are seldom as large as those of the interior. The trees of the flatwoods and marsh area have intermediate longevity, spacing and size. The areas also differ in other particulars, namely: terrain, susceptibility to diseases, insects, weather hazards and other features. Local factors affect the quantity and quality of fruit produced. Therefore, local costs and prices reflected through the practices of typical management are important to recognize and incorporate in the determination of value schedules. Consideration of disease and disease pressure as well as mitigation strategies are important factors in determining value schedules.

**5.4 Economic Life of Typical Grove.** Given the variations in local conditions, the economic life of a typical grove differs for each area of the state. Economic life is the period over which a property will yield a return on and of the investment over and above the land's economic rent. The precise length of this period is an appraisal judgment. Theoretically, economic life ends in a predetermined number of years. In practice, recycling of the better groves is usually continuous and unending. Economic life should be based upon consultations with citrus industry leaders and the attrition rates experienced by growers in each area.

**5.5 Determining Typical Yield.** A typical citrus tree is one that exhibits the predominant characteristics of a group. Obviously, a tree typical of a particular group may not be typical of all groups. Data published by USDA's National Agricultural Statistics Service (NASS) in the annual *Florida Citrus Summary* is the best guide to establish baseline typical yields (available at: [www.nass.usda.gov/Statistics\\_by\\_State/Florida/Publications/Citrus/](http://www.nass.usda.gov/Statistics_by_State/Florida/Publications/Citrus/)).

This data should be adjusted based on observed production averages or production records available in the area. Disease pressure may be a major influence in determining yields and may cause large variances. It is recommended to use industry leaders as well as appraisers well versed and educated in citrus to make these determinations. The yields should represent an average of the typical yields within the county or geographic area for various citrus varieties

by age. In the event there are geographical areas within a county with differing production levels, there should be well-documented reasons for the differences. Every effort should be made to have singular production levels based on ages across a county in accordance with the typical production of the county. ~~Production levels may differ across county lines although efforts should be made to keep these differences to a minimum.~~

**5.6 Citrus Value Schedules.** The property appraiser should develop annual value schedules using the income approach. In order to keep the assessed values as current as possible, the annual updates must incorporate the most recent cost and price information available. It should be recognized, however, that a time lag in the updated schedules is unavoidable because the data is not available from official sources until a year after the fact.

Data published by IFAS in the annual *Citrus Production Cost* publication is the best guide to establish typical costs (available at: <https://crec.ifas.ufl.edu/research/economics/>). Data published by USDA's NASS in the annual *Florida Citrus Summary* is the best guide to establish typical on-tree price per box (see link in section 5.5). In the event neither of these publications are available due to late publication or discontinuation of the service, knowledgeable industry leaders should be consulted and/or appraisers educated in citrus should make the determination based on available empirical data and research.

**5.6.1 Basis of Citrus Value Schedules.** Value schedules are based on these factors: a basic agricultural capitalization rate, the base land value of citrus land, the cost of trees and planting, representative numbers of trees per acre, typical yield levels at given ages, and economic life. Next the variables of production costs and fruit prices must be considered which, aside from the influence of management, are largely the results of external forces and are subject to annual variations.

In Florida, the vast majority of citrus acreage is devoted to the production of a few classes of fruit. They are:

- Early, mid-season, and late oranges
- Mandarin varieties
- Grapefruit varieties

These fruits are dominant in Florida and are individually distinguishable throughout the industry, and should therefore be valued separately. Additionally, there are several specialty fruits. Generally, these are more costly to produce, have historically been subject to very erratic markets and do not have the same degree of marketability as the more dominant citrus fruits. The property appraiser may include further classifications should a locally significant fruit not be encompassed in the dominant classifications.

The annual value schedule is only a guide. It is the responsibility of the property appraiser to recognize situations requiring a departure from the schedule. The property appraiser should make necessary and justifiable adjustments.

Adjustments may be on a specific parcel basis, encompass a regional area or be made on a countywide basis. Appropriate and adequate documentation should be available to warrant adjustments. Reasons to apply adjustments may include disease, damage from natural or

man-made disasters, and general industry conditions. Likewise, an inherent discrepancy could potentially exist through the use of statewide averages which deviate from the typical production of a county, local region, or soil type.

One example of this could be a high value derived from a specific variety that is predominantly grown for fresh fruit in other portions of the state. This variety may not typically be harvested for fresh fruit in one area, but it is grown and harvested for processed fruit in that particular area. Because that area carries a low percentage of the statewide acreage, the fresh fruit price compiled by USDA's NASS and found in the annual *NASS Citrus Statistics Report* statistically outweighs the processed fruit price (juice). This would cause the production in that area to be inaccurately valued, causing an adjustment to be warranted. Adjustments should be determined by individuals knowledgeable in citrus and the specific geographical area and should be documented. Current fresh and processed fruit prices are published in the *NASS Citrus Statistics Report* (see link in section 5.5).

**5.6.2 Preparing the Value Schedule.** Follow these steps to prepare the value schedule:

- 1) *Determine the region.* The Indian River region is distinct, but in locations where the interior and flatwoods merge, a discretionary judgment must be made.
- 2) *Estimate economic life.* This may be established by inquiry of industry leaders and other knowledgeable sources. Geographic area and disease pressure will be the predominate influences on economic life and should be applied on a regional basis.
- 3) *Compute acreage.* The planted grove acreage may include small ancillary portions such as turning rows and perimeter driveways. Multiply this acreage by the appropriate land value of each category. Skips and pushed trees should be classified as citrus base land and multiplied by the base land rate. Sandsoaks, sandponds, bayheads, wetlands, etc., are not citrus land and should have only a nominal or nonproductive value assigned. Any area that complements a grove or that is essential to its operation is citrus land; valuation should be commensurate with citrus base land.
- 4) *Discern fruit varieties and composition.* Where the composition is mixed or cannot be accurately blocked off, an estimate of the proportionate composition must be determined.
- 5) *Ascertain effective tree age.* Effective tree age is developed by estimating the remaining years of economic life. It may be applied to a given tree or block of trees having equivalent condition, size, productivity and remaining economic life. Most often the effective age will equal or closely parallel chronological age for the first fifteen to twenty years provided correct judgments have been made with respect to economic life for the area. Two notable exceptions are trees that have been buckhorned and those that have sustained extensive damage, thus reducing bearing wood surface. In either event, remaining economic life is considerably lessened, and value should be predicated on rejuvenation or recovery prospects as well as reduced production. Tree size and chronological age usually have little relationship for older trees. Where there is uniformity of tree size, effective age is most easily estimated. Otherwise, a sound judgment must be relied on in categorizing age groups by variety. Because citrus production levels increase at larger rates in early producing years, grove valuations

should increase correspondingly. It is most important to have correct age estimates in the early producing years. Effective age is determined by the length of economic life, kind of fruit, yield and tree condition. To a knowledgeable citrus appraiser, effective tree age or the number of years of remaining economic life of a tree is generally discernable.

- 6) *Estimate fruit production in boxes per tree acre.* Average yields per tree by age and variety will prove a very useful guide. Additional trees per acre make for significant increases in per acre yields during a grove's earlier years. Thereafter, the amount of bearing wood surface or linear feet of canopy becomes relatively more important.
- 7) *Multiply the per-box fruit price by boxes produced per acre.*
- 8) *Deduct production expenses.*
- 9) *Divide net income by the applicable capitalization rate.* The result is value per net tree acre.

**5.7 Value Adjustment.** Citrus land values derived using value tables may require adjustment due to disease pressure, climate conditions, natural or man-made disasters, or greater than normal susceptibility to a contingent hazard. When a value reduction is made, the extent of adjustment and justification to support the adjustment must be documented. The appropriateness of value adjustments should be reviewed annually.

**5.8 Procedures and Formulas.** Procedures and formulas for citrus valuation are provided below.

**Fruit Gross Income Computation Formula:**

$$\begin{aligned} &\text{Dollars per box} \\ &\times \text{boxes per acre} \\ &= \text{Gross Income per Acre} \end{aligned}$$

- Compute the average dollars per box of a particular variety using the 5-year average dollars per box of that variety
- Obtain average box production for effective age of tree for that variety

**Production Cost Computation.** Use a 5-year simple average. General and specific cost components are:

- Labor, power, and equipment:
 

-Cultivation	-Irrigation
-Pruning	-Hedging and topping
-Cold protection	-Tree and bush removal
-Site preparation and planting	-Cost and maintenance of
-Banking and unbanking	power and equipment
- Fertilizers and lime
- Spray (ground and/or aerial application)
- Production management
- Business management
- Miscellaneous

The interest on grove investment and county ad valorem taxes shall not be included in the above production costs. These are reflected in the capitalization rate.

**5.9 Capitalizing Net Income.** Subtract the production cost per acre (cost of managing one acre of citrus for commercial production, determined through information provided by citrus growers) from the gross income per acre (sum of all earnings for each acre) to arrive at the net income per acre. Capitalize this net income into value per acre by dividing the net income by the capitalization rate.

**5.10 Recapture.** Since citrus trees are a wasting asset, there may be a provision for recapture (earnings or profits beyond a fixed amount) in addition to the discount rate (agriculture tax rate) and the effective tax rate (standard tax rate). The following definitions from IAAO's *Glossary for Property Appraisal and Assessment*, 3rd ed. (2022) are provided for reference:

- Recapture Rate – “A portion of the overall rate in an income approach representing the return of the owner's investment in property. Expressed as the current year's percentage of the remaining economic life.”
- Discount Rate – “A rate of return that converts future payments to present value.”
- Effective Tax Rate – “The rate expressing the ratio between the current tax bill and the property value; the official tax rate of the taxing jurisdiction multiplied by the assessment ratio (statutory level of assessment). It is expressed as a percentage of market value. Differs from nominal tax rate when the assessment ratio (statutory level of assessment) is not 100 percent. The rate may be calculated either by dividing the amount of taxes by market value or by multiplying a property's assessment level by the nominal tax rate.”
- Economic Life – “The total number of years during which the improvements and/or personal property contribute to the total property value. Economic life is equal to the effective age plus the remaining economic life and is often referred to as the Total Economic Life.”
- Effective Age – “The age of a property based on the amount of observed deterioration and obsolescence, which may be less than, greater than, or equal to the chronological age.”

Recapture can be calculated by dividing 1 by the remaining economic life. For example, a grove with an effective age of 20 years is in an area where groves are generally thought to have an economic life of 50 years. To find the recapture rate, find the remaining economic life by subtracting the effective age (how old the trees are) of the grove from the economic life (age at which a grove does not become profitable anymore due to decline of tree health).

50 years "economic life" - 20 years "effective age" = 30 years "remaining economic life"

Then divide 1 by the remaining economic life by 1 to find the recapture rate.

$1 \div 30 \text{ years "remaining economic life"} = .033 \text{ or } 3.3\% \text{ "recapture rate"}$



**5.11 Base Land Value.** Base land value should be reflective of the land's suitability for producing citrus in its existing condition. This is a theoretic value based on the income ability of the land with all improvements in place for growing citrus. The property appraiser should be able to discern this value from knowledgeable citrus growers and/or similar land uses given the same type of inputs to the land in preparation for production.

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## 6.0 CROPLAND (Vegetables and Field Crops)

**6.1 Cropland Defined.** According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), cropland is: “Land that is planted, cultivated, and harvested in consistent intervals. Large-scale mechanical equipment is often used. Related functions may include irrigation, pest control, and fertilization. Crops include but are not limited to vegetables, fruits, corn, wheat, flowers, hay, and other commodities. May include buildings or structures such as houses, barns, or sheds that contribute nominally to value. Sometimes called a farm.” The production obtained may be the result of a simple form of agricultural operation or one that is concentrated, intense and complicated. Field crops are annuals rather than [sic] groves, pastures, orchards, timber, etc. Cropland includes field crops – such as corn, soybeans, tobacco, cotton, peanuts, etc., and annual crops grown for fresh produce or processing, generally called vegetables.

**6.2 Cropland Valuation.** Cropland has value because of its ability to generate income through productivity. As described in section 2 of these guidelines, the income approach is recommended for assessing agricultural lands and is used for cropland valuation for both field crops and vegetables. Furthermore, the prices and costs used should be derived using the 5-year averaging technique described in section 2 of these guidelines.

**6.3 Income from Cropland.** Two methods of obtaining income from cropland are operational budgets for growing crops and land rents for growing crops. Operational budgets can be difficult to use since there are many different types of crops grown as well as methods of growing them. Rental income is preferable since it is easier to obtain, and it more closely approximates income attributable to the land only. Renters often form a competitive market among themselves with the resulting rents they are willing to pay tending to represent a typical management level. See 6.6 Irrigated Land Valuation.

**6.4 Use of Budgets in Valuation.** Owner-operated budgets may be used if rental income does not encompass the local market area. The budgets used should be for typical annual crops grown within the county. The net income derived should represent a typical net income for the production level or capability class of the soil. Income for one-time or rotated specialty crops should not be used unless it reflects the typical market. Exercise care to ensure values generated do not exceed market value.

**6.5 Use of Qualified Rental Agreements for Valuation.** Annual countywide rental surveys should be conducted because the responses represent the agricultural rental market for the county. In order to derive a meaningful unit of comparison, the rents collected should be sorted based on the capability unit of the soils. The [NRCS soil survey](#) for each Florida county lists the capability class for each soil type. The soil types can be found using the maps listed in the soil surveys or can be found using the GIS mapping supplied by the Department. The typical rent per acre indication is obtained by the weighting of the selected net rents (net income) for each production level or capability class to be valued. See addendum G for an example of cropland rental analysis. The rents considered should be for agricultural use of the land only, less any management fee. Rental agreements may be verbal and must also be verified. Reliable

sources for cropland rent (income) by county may be obtained from local agricultural agents or the Department's countywide surveys.

The selected rent value should be reconciled using other statistical measures such as the mode and median of the rents collected. Previous years' selected rents should be compared to the current year's rents. The selected rent should not vary by large percentages from one year to the next. Increasing or decreasing rents will show a trend in the agricultural market and using the 5-year averaging method should smooth large value changes from year to year.

To calculate the value, the current typical net rent is averaged with the previous four years' typical net rent then divided by the 5-year overall capitalization rate. Values for the various soil classifications as determined above shall be compiled into basic tables and applied to all cropland within the county. See addendum H for an example of a cropland valuation table.

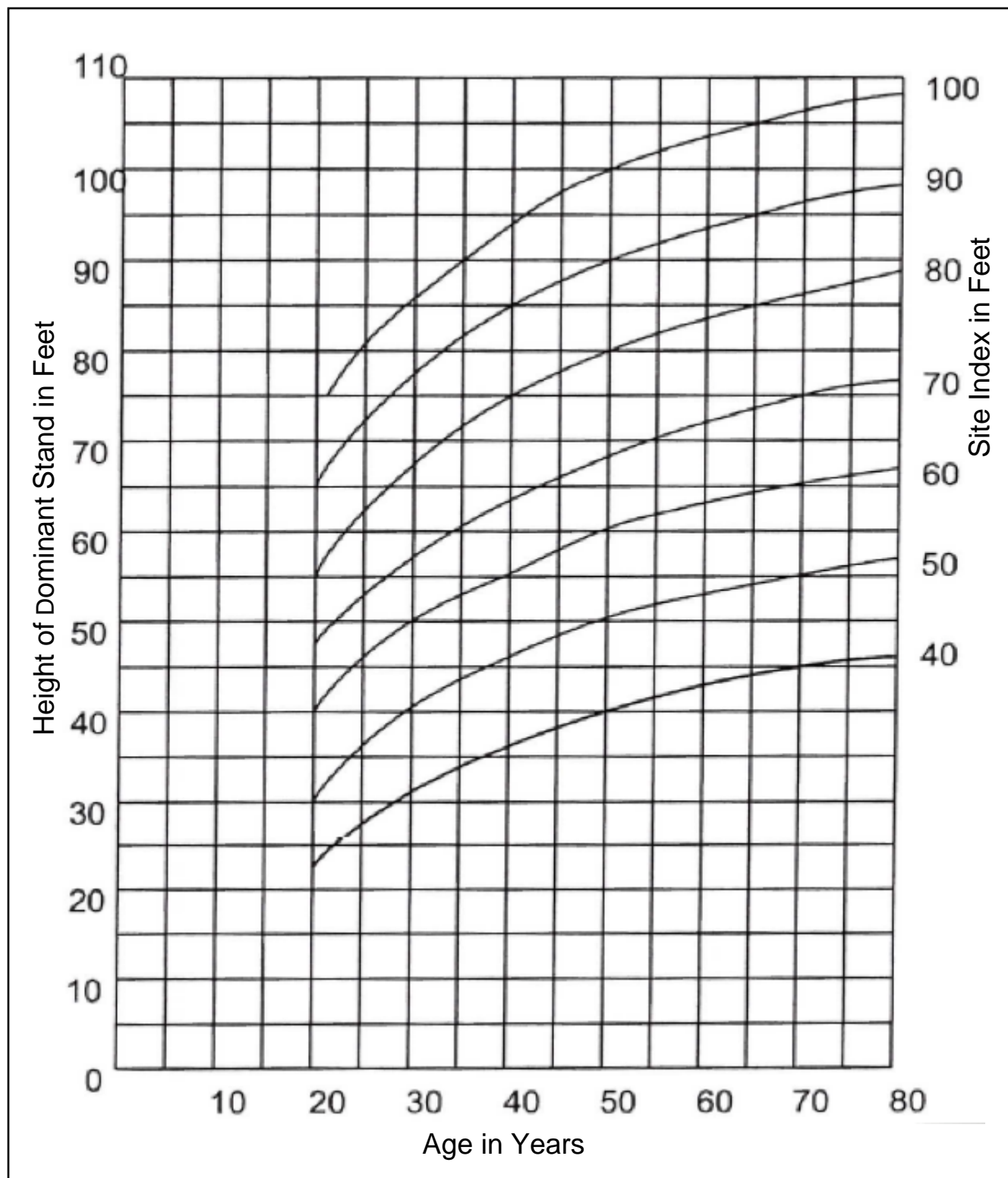
**6.6 Irrigated Land Valuation.** Agricultural producers face many challenges to produce crops. Irrigation is used to supplement annual rainfall and act as insurance during drought periods. When estimating net income using a budget, the cost of irrigation equipment and its use should only be included if irrigation use is typical for the county. Other costs and yields that are used in a budget should also be typical for the county. NRCS county soil surveys list yields that are based on adequate irrigation for typical crops. In the absence of local yields, these yields should be used. ~~It should not be assumed that the presence or use of irrigation equipment means an increase in crop yields. Likewise, R~~ents that are collected that state "irrigated rent" should be scrutinized to ensure the rent is a net-rent to the landowner.

Regarding irrigation systems, s. 193.461(6)(c)1, F.S., states: "For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value."

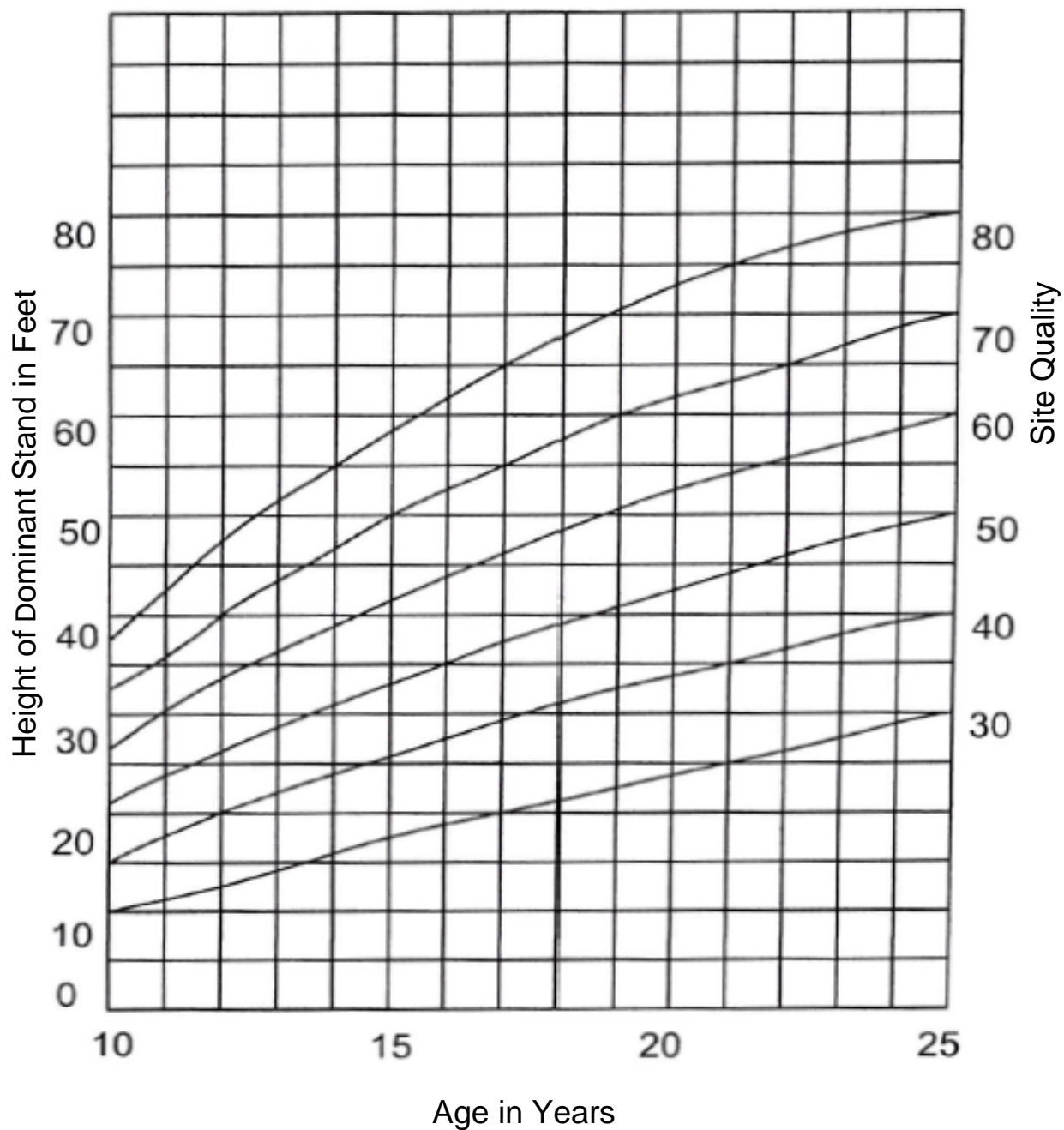
**Addendum A – Band-of-Investment (BOI) Example**

<b>Band-of-Investment Capitalization Rate Calculation</b>		
$MR_m + ER_e = R_o$		
<b>Where:</b>		
M	=	Loan-to-value ratio (LTV)
$R_m$	=	Mortgage constant (calculated using the annual percentage rate (APR) and available loan funds)
E	=	Required equity percentage of the loan (1 – LTV)
$R_e$	=	Equity yield rate (mortgage constant plus the FFCBFC January 20-year bond rate)
$R_o$	=	BOI capitalization rate

<b>Band-of-Investment Capitalization Rate Example</b>		
<b>In the examples below the following are assumed:</b>		
M (LTV)	=	.75 or 75% (\$200,000 needed; the bank will loan 75% or \$150,000)
E (required equity)	=	.25 or 25% (The bank requires 25% equity or \$50,000)
Loan term	=	20 years
Gross loan	=	\$150,000
Loan fees	=	\$3,000
Loan interest rate (i)	=	.05 or 5%
FFCBFC bond rate	=	.021 or 2.1%
APR	=	Amortized first year's interest / Loan Available funds For example: A \$150,000 loan that included \$3,000 loan fees would give \$147,000 of available funds. If the interest payable is based on the gross loan amount then at 5% annual interest with annual payments, the required annual interest payment would be, \$150,000.00 x 0.05 = \$7,500. Placing these figures into the APR formula results in: $APR = \$7,500 / \$147,000 = .05102$ or 5.1%
$R_m$ (mortgage constant)	=	The annual payment (calculated using the APR) / The gross loan The mortgage constant is calculated by using the APR not the loan interest rate. For example: Solving for the annual, end of period payment (one annual payment in this example) for the 20-year, \$150,000 loan and substituting the APR of 5.1% for "i" results in annual payments of \$12,138.66. NOTE: To calculate the annual payment using an HP 12C calculator, enter the following: f, CLx; n = 20; i = 5.1; PV = 150,000; PMT. Placing these figures in the $R_m$ formula results in: $R_m = \$12,138.66 / \$150,000 = 0.0809$ or 8.09%
$R_e$ (equity yield rate)	=	FFCBFC January 20-year bond rate + $R_m$ Placing these figures in the $R_e$ formula results in: $R_e = 2.1\% + 8.09\% = 10.19\%$
$R_o$ (BOI capitalization rate)	=	$MR_m + ER_e$ For example: The capitalization rate with 75% mortgage and 25% equity would then be calculated as follows: $(75\% \times 8.09\%) + (25\% \times 10.19\%)$ $R_o = 0.060675 + 0.025475 = 0.08615$ or 8.62%* *The current individual county ad valorem millage rate (the only component not subject to the five-year averaging), expressed as a percentage, should be added to the 5-year average capitalization rate to establish the overall capitalization rate. The Department recommends property appraisers use the current year county millage rate without adjustment for 5-year averaging.

**Addendum B – Growth and Yield of the Southern Pines, Slash Pine**

Data from "Growth and Yields of Natural Stands of the Southern Pines" by  
F.X. Schumacher and T.S. Coile. Copyright 1960 by T.S. Coile, Inc., Durham, NC

**Addendum C – Site Quality Curves for Slash Pine Plantations in Florida, 25-Year Basis**

Data from University of Florida, School of Forestry, Growth and Yield of Slash Pine Plantations in Florida, Research Report No. 3, by Robert L. Barnes, May 1955

### Addendum D – Integrated Yield Data for Planted and Natural Pines

PINE CLASSIFICATION @ 30 year rotation		SITE INDEX (50 yr.)	SITE INDEX (25 yr.)	YIELD (cords)	YIELD (tons)*	CLASS
Natural:	no. trees/ac given	95 Avg.	75 Avg.	1.62	4.50	Timberland 1
Planted:	@ 400 trees/ac	90+	70+	1.98	5.49	"
Natural:	no. trees/ac given	85 Avg.	65 Avg.	1.28	3.55	Timberland 2
Planted:	@ 400 trees/ac	80~89	60-69	1.48	4.11	"
Natural:	no. trees/ac given	75 Avg.	55 Avg.	1	2.78	Timberland 3
Planted:	@ 400 trees/ac	70-79	50-59	1.1	3.05	"
Natural:	no. trees/ac given	65 Avg.	45 Avg.	0.75	2.08	Timberland 4
Planted:	@ 400 trees/ac	60-69	40-49	**	**	"
Natural:	no. trees/ac given	55 Avg.	35 Avg.	0.55	1.53	Timberland 5
Planted:	@ 400 trees/ac	50-59	30-39	**	**	"

\*The YIELD (tons) is converted from cords by a factor of 2.775 tons per cord.

\*\*No yield information is given for SI 50 and 60 (50 yr.) in the Bennett and Clutter SE-35; the volumes above are from Coile and Schumacher natural slash pine tables.

Natural: number of trees per acre given in the table used in Growth and Yield of Natural Stands of the Southern Pines. Schumacher and Coile.

Planted: 400 trees per acre selected from table used in Multiple Product Yield Estimates for Unthinned Slash Plantations. Bennett and Clutter SE-35.



## Addendum E – Timberland Value Schedule

TIMBERLAND VALUE SCHEDULE, 5-Year Average													
<div style="border: 1px solid black; display: inline-block; padding: 2px 5px; margin-bottom: 5px;">PINE</div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p><b>Total Annual Cost per Acre:</b></p> <p>Natural _____ = Management.</p> <p>Planted _____ = Management + (siteprep&amp;plant/30yrs)</p> </div> <div style="width: 20%;"> <p>IDS Year: _____</p> <p>County: _____</p> </div> <div style="width: 35%;"> <p>Price/Ton: _____</p> <p>Cap Rate: _____</p> </div> </div>													
CLASSIFICATION	SITE INDEX	YIELD **	x	PRICE /	=	GROSS	-	COST **	=	NET	÷	CAP	5-Year Average
	(50 Yr.)	Tons/ac/yr		TON		INCOME		PER ACRE		INCOME		RATE	=
Timberland No. 1	90 +												
Natural	(95 Avg.)	4.50	x		=	0.00	-		=	0.00	÷		=
Planted		5.49	x		=	0.00	-		=	0.00	÷		=
Timberland No. 2	80-89												
Natural	(85 Avg.)	3.55	x		=	0.00	-		=	0.00	÷		=
Planted		4.11	x		=	0.00	-		=	0.00	÷		=
Timberland No. 3	70-79												
Natural	(75 Avg.)	2.78	x		=	0.00	-		=	0.00	÷		=
Planted		3.05	x		=	0.00	-		=	0.00	÷		=
Timberland No. 4	60-69												
Natural	(65 Avg.)	2.08	x		=	0.00	-		=	0.00	÷		=
Planted													
Timberland No. 5	50-59												
Natural	(55 Avg.)	1.53	x		=	0.00	-		=	0.00	÷		=
Planted													

\*\* Yields are converted from cords per acre to tons per acre by a factor of 2.775 tons per cord.  
 All costs and yields assume Slash Pine, per acre, and annualized over a 30-year rotation.



## Addendum F – Non-Pine Value Table

Non-Pine Value Table					
<u>Yield/acre/ton</u>		<u>Price/Ton</u>	<u>Management Cost</u>	<u>Caprate</u>	<u>Value</u>
1.11	x		-	/	=
DESCRIPTION			NOTES		
Hardwood	Hardwood or Pine-Hardwood mixtures on sites subject to stand conversion; high hammocks.			Valued by a percentage of the value calculated for the selected Slash Pine site index in the Timberland Value Schedule.	
Swamp	Stream and river bottoms that flood, stream margins, bays, cypress ponds and swamps all considered nonplantable.			Calculated using the formula above.	
Non-Productive	Permanent open sogs; permanent open water; borrow pits; highway, pipe, and powerline rights-of-way; salt water marsh; spoil, dumps, and pits.			Non-Productive should be less than Swamp value.	

### Addendum G – Agricultural Rental Analysis Example, Cropland/Pasture Land

<b>AGRICULTURAL RENTAL ANALYSIS</b>			
<b>Cropland or Pasture</b>			
<b>Rental Letter Seq.</b>	<b>Rent Per Acre*</b>	<b>Acreage</b>	<b>Rent x Acreage</b>
1	\$30.00	40	\$1,200
2	\$30.00	60	\$1,800
3	\$45.00	20	\$900
4	\$32.00	120	\$3,840
<b>TOTALS</b>		240	\$7,740
<b>WEIGHTED RENT                      \$32.25</b>			
* Net rent to owner before deducting management fee			

**NOTE: This is an example scenario.** In this example, the appraiser determined these rents to be the best comparable rents for the subject property, and the weighted mean is calculated. The selected rent should be reconciled using other statistical measures such as the mode and median. For context, see sections 4.3 and 6.5 of these guidelines.

# Addendum H – Cropland and Pasture Land Value Schedule

APPRAISAL SCHEDULE:			CROP [ <u>  x  </u> ]	PASTURE [ <u>  X  </u> ]		
COUNTY <u>          </u>	ANY <u>          </u>		20xx <u>          </u>	IDS <u>          </u>		CAP RATE <u>          </u>
Type	Code/ Symbol	Capability	Gross 5 Yr Avg Rent	Net* 5 Yr Avg Rent	Cap Rate	Indicated Value
Cropland 1	5100 CNF	I				
Cropland 2	5200 CNF	II				
Cropland 3	5300 CNF	III				
Pasture 1	6100 PIA	10-13 AUM				
Pasture 2	6200 PIA	7-9 AUM				
Pasture 3	6300 PIA	5-6 AUM				

\*Net Rent is Gross Rent less Management Fee. Management Fee for rents is owner incurred costs of incidentals and lease broker fees where applicable. It represents a small amount per acre to cover management cost in concluding and collecting rent.

\*A Management Fee of   x%   is indicated typical of rented local farm operations.

**PUBLIC NOTICE – 2023 GLADES COUNTY VALUE ADJUSTMENT BOARD  
TO ALL PROPERTY OWNERS AND TAXPAYERS OF GLADES COUNTY**

Please be advised that hearings before the 2023 Glades County Value Adjustment Board (VAB) will be held to consider petitions appealing the denial of exemptions/classifications, appealing the denial of applications for catastrophic event tax refund, appealing portability issues, appealing determinations regarding changes of ownership or control and qualifying improvements, appealing the denial of tax abatements, appealing the assessment of real and tangible property values and appealing ad valorem tax deferrals in Glades County as provided under Florida Statutes. Said hearings shall be held at 9:00AM on \_\_\_\_\_, 2023, with a good cause reschedule date and time of 9:00AM on \_\_\_\_\_, 2023, in the Glades County Commissioner's Board Room on the Second Floor of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida.

The Glades County Property Appraiser maintains a list of all applicants for exemption who have had their applications for exemption wholly or partially approved or who have had their exemption denied. Said list(s) are available to the public, in Room 202 of the Glades County Courthouse, 500 Avenue J, Moore Haven, Florida, Monday through Friday, 8:00 a.m. to 5:00 p.m. The types of exemptions which are included in the aforementioned list(s) are: homestead—all categories; disability—all categories; widow's and widower's exemptions; tangible personal property; institutional—charitable, religious, scientific, literary, educational; servicemembers and veterans; government property; parcels granted economic development; renewable energy sources; labor organizations; historic property; agricultural; not-for-profit sewer and water companies; and land dedicated in perpetuity for conservation purposes.

All hearings are recorded and open to the public. Interested citizens are invited to attend. If a person decides to appeal a decision made by the Glades County VAB with respect to any matter considered at the aforementioned hearing(s), a record of any such proceeding will be needed for such purpose, and such person will need to ensure that a verbatim record of the proceeding is made, to include the testimony and evidence upon which any such appeal is to be based. If you have a disability that will require assistance or accommodations for your attendance at this meeting, please contact the VAB Clerk at (863) 946-6010.

Tami Pearce Simmons, Clerk of Court  
As Ex-Officio Clerk of the Value Adjustment Board  
Glades County, Florida

**2023 GLADES COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF VAB COMPLIANCE – PREHEARING CHECKLIST  
(to supplement Forms DOR-488p)**

Information to be verified prior to or during the Organizational Meeting, and pursuant to F.S. §194.011(5), F.A.C. §12D-9.013 and F.A.C. §12D-9.014 Verification:

<b>Date</b>	<b>Criteria</b>
<b>HEC 7/13/23</b>	VAB comprised of two (2) County Commissioners, one (1) School Board Member, one (1) Citizen Member appointed by the BOCC and one (1) Citizen Member appointed by the School Board - <b>Organizational Meeting Agenda Items 1 &amp; 4; Ex. 1, Ex. 2, Verbatim</b>
<b>HEC 7/13/23</b>	VAB Attorney verified that Citizen Members met all criteria pursuant to F.S. §194.015 and F.A.C. §12D-9.004 - <b>Organizational Meeting Agenda Item 18; Ex. 1, Ex. 2, Verbatim</b>
<b>HEC 7/11/23</b>	VAB Attorney meeting the requirements of F.S. §194.015 has been appointed or ratified - <b>Organizational Meeting Agenda Item 2; Verbatim</b>
<b>HEC 7/11/23</b>	VAB Attorney verified that no VAB members represent other governmental entities or taxpayers in any administrative or judicial review of property taxes - <b>Organizational Meeting Agenda Item 18; Verbatim</b>
<b>HEC 7/11/23</b>	VAB Attorney verified that citizen members are not members or employees of a taxing authority for the current VAB session - <b>Organizational Meeting Agenda Item 18; Verbatim</b>
	VAB Attorney has received DOR training and has passed the corresponding exam - <b>Organizational Meeting Agenda Item 2; Ex. 4; Verbatim</b>
<b>HEC 7/11/23</b>	The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with F.S. §286.011, and will be held in accordance with law - <b>Organizational Meeting Agenda Item 3, Verbatim &amp; VAB Attorney oversees throughout VAB session</b>
<b>HEC 7/11/23</b>	The organizational meeting notice includes the date, time, location, purpose of the meeting, and information required by F.S. §286.0105 - <b>Organizational Meeting Agenda Item 3; Verbatim</b>
<b>HEC 7/11/23</b>	The DOR's uniform value adjustment board procedures, were made available at the organizational meeting and copies were provided to board members - <b>Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim</b>
<b>HEC 7/11/23</b>	The DOR's uniform policies and procedures manual is available on the existing website of the board clerk - <b>Organizational Meeting Agenda Item 10(g); Ex. 3; Verbatim</b>
<b>HEC 7/11/23</b>	All procedures and forms of the board are in compliance with F.S. §194 and F.A.C. §12D-9 - <b>Organizational Meeting Agenda Item 18; Verbatim</b>
	Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116
<b>HEC 7/11/23</b>	The VAB is in compliance with F.S. §194 and F.A.C. 12D-9 - <b>Organizational Meeting Agenda &amp; Verbatim &amp; VAB Attorney oversees throughout VAB session</b>
<b>Date</b>	<b>Organizational Meeting: August 15, 2023</b>
	The VAB held organizational meeting prior to the holding of value adjustment board hearings - <b>Organizational Meeting Agenda Item 3, Item 17 &amp; Verbatim</b>
	The VAB introduced the members of the board and provided contact information - <b>Organizational Meeting Agenda Item 4; Verbatim</b>
	The VAB introduced the board clerk and any designee of the board clerk and provided the board clerk's contact information - <b>Organizational Meeting Agenda Item 5; Verbatim</b>

	The VAB made F.A.C. 12D-9 available to the public and board members, containing the uniform rules of procedure for hearings before value adjustment boards – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10a; Ex. 3; Verbatim</b>
	The VAB made F.A.C. 12D-10 available to the public and board members, containing the rules applicable to the requirements for hearings and decisions – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10b; Ex. 3; Verbatim</b>
	The VAB made the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual available to the public and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10e; Ex. 3; Verbatim</b>
	The VAB made F.A.C. 12D-51.001, 12D-51.002 and 12D-51.003 available to the public and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim</b>
	The VAB made the associated forms that have been adopted by the DOR available to the public and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10f; Ex. 3; Verbatim</b>
	The VAB made all local administrative procedures and forms of the board available to the public and board members – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 8; Ex. 3; Verbatim</b>
	The VAB made F.S. Chapters 192-197 available to the public and board members as reference information containing the guidelines and statutes applicable to assessments and assessment administration – available at organizational meeting and on the website of the board clerk - <b>Organizational Meeting Agenda Item 10d; Ex. 3; Verbatim</b>
	The VAB discussed, took testimony on and adopted or ratified with any required revision or amendment any local administrative procedures and forms of the board, as necessary <b>Organizational Meeting Agenda Item 8; Verbatim</b>
	The VAB local procedures are ministerial in nature and are not inconsistent with governing statutes, case law, attorney general opinions or rules of the department - <b>Organizational Meeting Agenda Item 8, Item 18, Verbatim &amp; VAB Attorney oversees throughout VAB session</b>
	The VAB discussed general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights – this issue has a separate agenda item, supplemented with additional local informational handouts; this discussion will be reflected in the verbatim record and minutes - <b>Organizational Meeting Agenda Item 15; Verbatim</b>
	The VAB adopted/ratified, by resolution, any filing fee for petitions for the current VAB session, in an amount not to exceed \$15.00 - <b>Organizational Meeting Agenda Item 11; Verbatim</b>
	The VAB announced the tentative schedule for the value adjustment board, taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard - <b>Organizational Meeting Agenda Item 17; Verbatim</b>

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information regarding pre-hearing and pre-organizational requirements were verified, reviewed, and considered on July 11, 2023, July 13, 2023, and August 15, 2023,
- 2) that the Organizational Meeting for the Glades County 2023 VAB Session was held on August 15, 2023, and the above information regarding organizational meeting requirements was verified, reviewed, and considered at said meeting, and
- 3) that hearings for the Glades County 2023 VAB Session will commence on or after \_\_\_\_\_, 2023.

---

Holly E. Cosby, Esq.

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following on August 15, 2023:

- 1) There are two (2) items above, which could not be verified prior to or during the organizational meeting, which are:
  - a. "VAB Attorney has received DOR training and has passed the corresponding exam," and
  - b. "Notice has been given to the chief executive officer of each municipality as provided in F.S. §193.116."
- 2) Item 1(a) could not be verified because the current DOR training was not available before the organizational meeting.
- 3) Item 1(b) could not be verified because no VAB hearings had been scheduled prior to the organizational meeting for such notices to be required.
- 4) Once the above referenced, unverified items are able to be verified, VAB Attorney will provide the VAB with documentation and verification for the same.

---

Holly E. Cosby, Esq.

**2023 GLADES COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF BOCC CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: Diane Cianfrani

Position of Interest: Citizen Board Member Appointed by Board of County Commissioners (BoCC)

New Applicant: N Information Compiled: 7/13/2023

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/13/2023):

Y/N	Criteria
Y	Own homestead property in Glades County?
Y	Verified Address of Homestead: (from GladesFLPA.com) 1582 Gate Road LaBelle, Florida 33935
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Mrs. Cianfrani has been a wonderful and valuable member of the Glades County Value Adjustment Board, and the Glades County Value Adjustment Board is grateful for her continued service.

Concerns/Potential Conflicts/Additional Comments: None.

Supplements Attached: GladesFLPA Proof of Homestead record.

Date Applicant appointed by BoCC: Unknown, ratified by BoCC an annual basis

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed and considered on the 13<sup>th</sup> day of July, 2023,
- 2) that the Applicant qualifies to serve as Citizen Board Member Appointed by BoCC,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser, and
- 5) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E.  
Cosby, Esq.**

Digitally signed by Holly E. Cosby,  
Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law  
Office of Holly E. Cosby, PA,  
email=holly@cosbylaw.com, c=US  
Date: 2023.07.13 15:40:42 -04'00'

Holly E. Cosby, Esq. - VAB Counsel



Glades County, FL

Parcel Summary

Parcel ID	A06-42-28-U01-000B-0120
Location Address	1582 GATE RD LABELLE
Brief Tax Description	TRS B-12 B-13 AKA S 991 FT OF E 1/3 OF E 1/2 OF NW 1/4 TOTAL ACRES 10.07 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	SINGLE FAMILY (0100) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	6-42-28
Tax District	Community of Muse (District 10)
Millage Rate	17.7328
Acreage	10.07
Homestead	Y

[View Map](#)

Owner Information

Primary Owner  
CIANFRANI JAMES E +  
CIANFRANI DIANE  
1582 GATE RD  
LABELLE, FL 33935

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
0100 - SFR	9.57	AC	0	0
9530 - POND	0.5	AC	0	0

Building Information

Type	BARNS	Heat	.N/A
Total Area	1,536	Air Conditioning	.N/A
Heated Area	1,536	Bathrooms	0
Exterior Walls	NONE	Bedrooms	0
Roof Cover	MODULAR MT	Stories	0
Interior Walls	NONE	Actual Year Built	2012
Frame Type	WOOD FRAME	Effective Year Built	2012
Floor Cover	CONC FINSH		

Type	MH CONV SF	Heat	AIR DUCTED
Total Area	3,122	Air Conditioning	CENTRAL
Heated Area	1,428	Bathrooms	3
Exterior Walls	VINYL LAP	Bedrooms	4
Roof Cover	MODULAR MT	Stories	0
Interior Walls	PLYWOOD	Actual Year Built	1989
Frame Type		Effective Year Built	1994
Floor Cover	CARPET; HARDTILE		

Type	BARNS	Heat	.N/A
Total Area	1,280	Air Conditioning	.N/A
Heated Area	512	Bathrooms	0
Exterior Walls	VINYL LAP	Bedrooms	0
Roof Cover	MODULAR MT	Stories	0
Interior Walls	MINIMUM	Actual Year Built	1991
Frame Type	WOOD FRAME	Effective Year Built	1994
Floor Cover	CONC FINSH		

Extra Features

Code	Description	Length x Width	Area	Year Built
0720	HMU	8 x 6 x	48	1989
0080	CONC-R	35 x 5 x	175	1991
0080	CONC-R	14 x 4 x	56	1991
0741	TUFU-L	24 x 12 x	288	2010
0080	CONC-R	0 x 0 x	360	2014
0501	POOL-F	0 x 0 x	672	2014
0612	SCEN-3W	43 x 24 x	1,032	2014
0080	CONC-R	0 x 0 x	2,644	2014
0080	CONC-R	0 x 0 x	924	2014

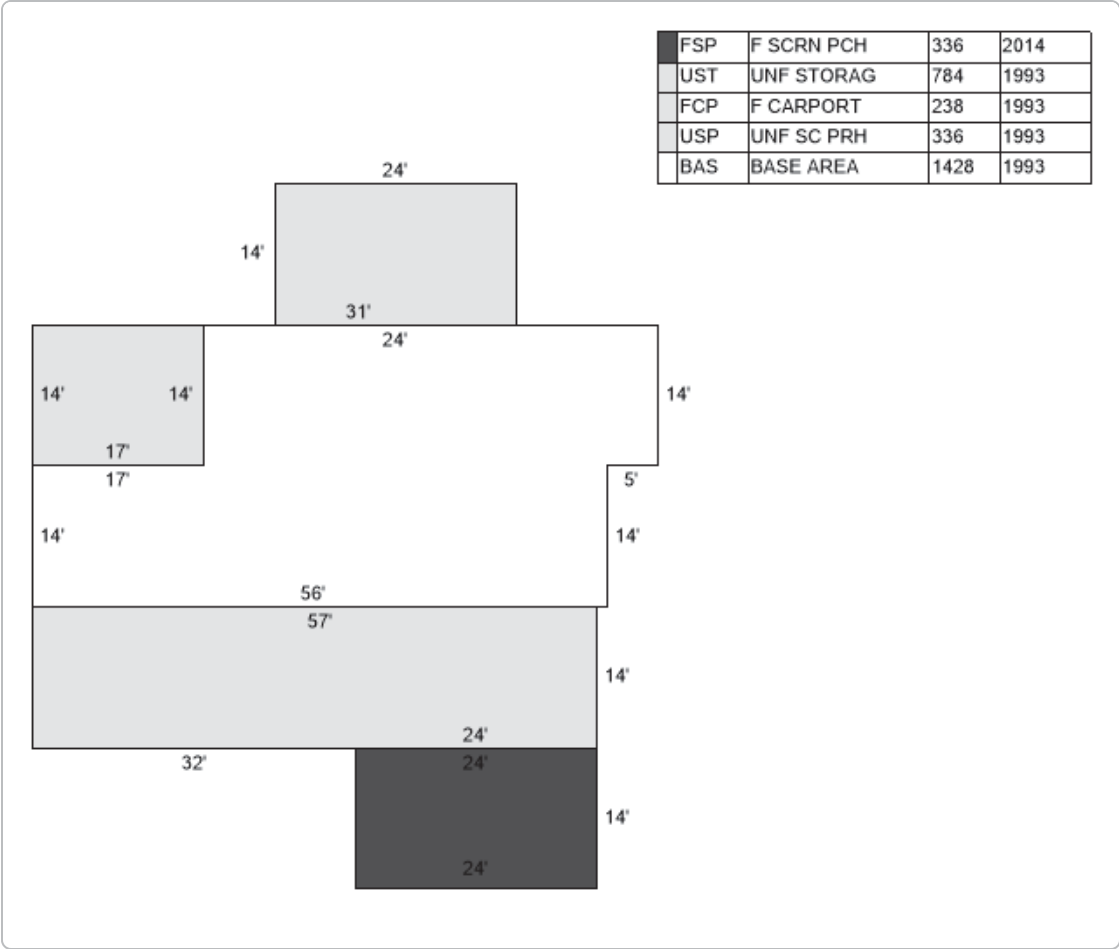
Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
N	4/11/1997	\$100	QC	<u>165/1036</u>	Unqualified	Improved	CIANFRANI JAMES	CIANFRANI
N	9/7/1993	\$68,000	WD	<u>142/767</u>	Qualified	Improved	HUBBELL	CIANFRANI
N	6/27/1989	\$23,000	WD	<u>119/799</u>	Qualified	Vacant	SEVENELS	HUBBELL

Current Valuation

	2022 Certified Values
Building Value	\$181,961
Extra Features Value	\$35,589
Land Value	\$186,865
Land Agricultural Value	\$0
Agricultural (Market) Value	\$0
Just (Market) Value	\$404,415
Assessed Value	\$161,611
Exempt Value	\$60,500
Taxable Value	\$101,111
Maximum Save Our Homes Portability	\$242,804

Sketches



**2023 GLADES COUNTY VALUE ADJUSTMENT BOARD  
VERIFICATION OF SCHOOL BOARD CITIZEN MEMBER QUALIFICATIONS**

Name of Applicant: C. Thomas Perry, Jr.

Position of Interest: Citizen Board Member Appointed by School Board

New Applicant: N

Information Compiled: 7/13/2023

F.S. §194.015 and F.A.C. §12D-9.004 Verification (performed by HEC on 7/13/2023):

Y/N	Criteria
Y	Own a business/commercial enterprise, occupation, profession, or trade occupying and conducted from commercial space located within the school district of Glades County?
Y	Verified Name and Address of Business: Perry Brothers – a Florida Partnership Western Drive Moore Haven, Florida 33471
Y	Verify ownership of business: verbal
N	Member of a taxing authority in Florida?
N	Employee of a taxing authority in Florida?
N	Represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes?

Prior Service Comments/Concerns: Applicant has been a wonderful part of the Glades County Value Adjustment Board for several years and his service is greatly appreciated.

Clarifications/Potential Conflicts/Additional Comments: Applicant is a partner in a family partnership which partnership owns and operates a business on land in Glades County. Per the Glades County School Board, this qualifies Applicant to serve as the School Board appointed Citizen Member for the Glades County Value Adjustment Board.

Supplements attached: Verification of Commercial Space – GladesFLPA.com

Date appointed/ratified by School Board: 2009, ratified by School Board annually

I, Holly E. Cosby, Esq., Glades County Value Adjustment Board Attorney, hereby verify the following:

- 1) that the above information has been verified, reviewed, and considered on July 13, 2023,
- 2) that the Applicant is qualified to serve as Citizen Board Member Appointed by School Board,
- 3) that this review has been based solely upon the experience and qualifications of the Applicant,
- 4) that the approval of the Applicant is not influenced by the property appraiser, and
- 5) that the approval of the Applicant is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Holly E. Cosby,  
Esq.**

Digitally signed by Holly E. Cosby, Esq.  
DN: cn=Holly E. Cosby, Esq., o=Law Office of  
Holly E. Cosby, PA,  
email=holly@cosbylaw.com, c=US  
Date: 2023.07.13 15:58:27 -04'00'

Holly E. Cosby, Esq. - VAB Counsel

Glades County, FL

Parcel Summary

Parcel ID	S13-42-32-004-0000-0060
Location Address	BAKER HWY MOORE HAVEN
Brief Tax Description	LOT 6 THRU 12 WADE BROS SUB NO 1 GC PB 4 PGS 113-114 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	13-42-32
Tax District	Glades County (District 02)
Millage Rate	17.7328
Acreage	3.95
Homestead	N

[View Map](#)

Owner Information

Primary Owner  
[PERRY THOMAS C JR](#)  
P O BOX 1029  
CLEWISTON, FL 33440

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	3.95	AC	0	262
5375 - HAY	3.95	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
N	10/30/2002	\$50,000	WD	<a href="#">209/728</a>	Unqualified	Vacant	WADE	PERRY
N	8/18/1998	\$100	QC	<a href="#">176/821</a>	Unqualified	Vacant	WADE	WADE

Current Valuation

2022 Certified Values	
Building Value	\$0
Extra Features Value	\$0
Land Value	\$1,885
Land Agricultural Value	\$1,885
Agricultural (Market) Value	\$58,302
Just (Market) Value	\$58,302
Assessed Value	\$1,885
Exempt Value	\$0
Taxable Value	\$1,885
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.  
| [User Privacy Policy](#) | [GDPR Privacy Notice](#)  
Last Data Upload: 7/13/2023, 7:17:13 AM

Contact Us



Glades County, FL

Parcel Summary

Parcel ID	A09-42-32-A00-0030-0000
Location Address	U S HWY 27 MOORE HAVEN
Brief Tax Description	S 1/2 EXC SR 25 + C-19 RWY + ACCESS ROAD IN SE COR + EXC 20 AC BY MTS + BDS TOTAL ACRES 278.08 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	9-42-32
Tax District	Glades County (District 05)
Millage Rate	17.7328
Acreage	278.08
Homestead	N

[View Map](#)

Owner Information

Primary Owner  
[R PERRY TRUST LLC](#)  
[A PERRY TRUST LLC](#)  
1490 WESTERN DR  
MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKT.VAL.AG	278.08	AC	0	0
5370 - SGR/CN (S)	278.08	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	\$100	SW	<a href="#">389/658</a>	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	\$100	QC	<a href="#">304/1045</a>	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	\$100	QC	<a href="#">304/1043</a>	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	<a href="#">304/960</a>	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	<a href="#">304/958</a>	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	\$100	QC	<a href="#">190/215</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	\$100	QC	<a href="#">144/193</a>	Unqualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	\$100	QC	<a href="#">140/242</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	\$100	QC	<a href="#">138/714</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	\$100	WD	<a href="#">91/610</a>	Unqualified	Vacant		

Current Valuation

2022 Certified Values	
Building Value	\$0
Extra Features Value	\$0
Land Value	\$258,614
Land Agricultural Value	\$258,614
Agricultural (Market) Value	\$2,419,296
Just (Market) Value	\$2,419,296
Assessed Value	\$258,614
Exempt Value	\$0
Taxable Value	\$258,614
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.  
[| User Privacy Policy](#) | [GDPR Privacy Notice](#)  
[Last Data Upload: 7/13/2023, 7:17:13 AM](#)

[Contact Us](#)



Glades County, FL

Parcel Summary

Parcel ID	A16-42-32-A00-0010-0000
Location Address	WESTERN DR MOORE HAVEN
Brief Tax Description	ALL EXC R/W FOR C-19 PER OR 9- 151 + EXC 41.15 AC FOR THOMAS PERRY HOMESITE + EXC 20.36 AC PER OR 165-685 TO CARL PERRY TOTAL AC 552.62 M/L (Note: *The Description above is not to be used on legal documents.)
Property Use Code	CROPLAND CLASS 3 (5300) (Note: *The Use Code is a Dept. of Revenue (DOR) code. For zoning information, please contact the Glades County Community Development office at (863) 946-6018.)
Sec/Twp/Rng	16-42-32
Tax District	Glades County (District 05)
Millage Rate	17.7328
Acreage	552.62
Homestead	N

[View Map](#)

Owner Information

Primary Owner  
[R PERRY TRUST LLC](#)  
[A PERRY TRUST LLC](#)  
1490 WESTERN DR  
MOORE HAVEN, FL 33471

Land Information

Land Use	Number of Units	Unit Type	Frontage	Depth
9910 - MKTVALAG	552.62	AC	0	0
5371 - SGR/CN (M)	552.62	AC	0	0

Sales

Multi Parcel	Sale Date	Sale Price	Instrument	Book/Page	Qualification	Vacant/Improved	Grantor	Grantee
Y	12/24/2022	\$100	SW	<a href="#">389/658</a>	Unqualified	Vacant	C PERRY FAMILY LLC	R PERRY TRUST LLC
N	12/21/2012	\$100	QC	<a href="#">304/1045</a>	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	12/21/2012	\$100	QC	<a href="#">304/1043</a>	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	<a href="#">304/960</a>	Unqualified	Vacant	PERRY BROTHERS 45%	C PERRY FAMILY LLC
N	10/31/2012	\$100	QC	<a href="#">304/958</a>	Unqualified	Vacant	PERRY JULIA G TRUSTEE 55%	C PERRY FAMILY LLC
N	2/17/2000	\$100	QC	<a href="#">190/215</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY JULIA G TRUSTEE 55%
N	11/8/1993	\$100	QC	<a href="#">144/193</a>	Unqualified	Vacant	PERRY BROS	PERRY'S RANCH
N	3/19/1993	\$100	QC	<a href="#">140/242</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY BROTHERS
N	12/31/1992	\$100	QC	<a href="#">138/714</a>	Unqualified	Vacant	PERRY'S RANCH	PERRY BROS
N	12/1/1983	\$100	WD	<a href="#">91/610</a>	Unqualified	Vacant		

Current Valuation

	2022 Certified Values
Building Value	\$0
Extra Features Value	\$0
Land Value	\$616,171
Land Agricultural Value	\$616,171
Agricultural (Market) Value	\$3,813,078
Just (Market) Value	\$3,813,078
Assessed Value	\$616,171
Exempt Value	\$0
Taxable Value	\$616,171
Maximum Save Our Homes Portability	\$0

No data available for the following modules: Building Information, Extra Features, Photos, Sketches.

Glades County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.  
| [User Privacy Policy](#) | [GDPR Privacy Notice](#)  
Last Data Upload: 7/13/2023, 7:17:13 AM

Contact Us



**2023 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

DOCUMENT# L22000525470

**Entity Name:** R. PERRY TRUST, LLC

**Current Principal Place of Business:**

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

**Current Mailing Address:**

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471 US

**FEI Number:** 88-4418841

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:**

Electronic Signature of Registered Agent

Date

**Authorized Person(s) Detail :**

Title MGR  
Name CARL S. PERRY  
Address 1490 WESTERN DRIVE  
City-State-Zip: MOORE HAVEN FL 33471

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** CARL S PERRY

MGR

05/01/2023

Electronic Signature of Signing Authorized Person(s) Detail

Date



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

## Detail by Entity Name

Florida Limited Liability Company  
R. PERRY TRUST, LLC

### Filing Information

**Document Number** L22000525470  
**FEI/EIN Number** 88-4418841  
**Date Filed** 12/15/2022  
**State** FL  
**Status** ACTIVE

### Principal Address

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Mailing Address

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Registered Agent Name & Address

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Authorized Person(s) Detail

#### **Name & Address**

Title MGR

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Annual Reports

Report Year	Filed Date
2023	05/01/2023

### Document Images

[05/01/2023 -- ANNUAL REPORT](#)

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[12/15/2022 -- Florida Limited Liability](#)

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Florida Department of State, Division of Corporations

**2023 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

DOCUMENT# L22000525460

**Entity Name:** A. PERRY TRUST, LLC

**Current Principal Place of Business:**

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

**Current Mailing Address:**

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471 US

**FEI Number:** 92-1466216

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:**

\_\_\_\_\_  
Electronic Signature of Registered Agent

\_\_\_\_\_  
Date

**Authorized Person(s) Detail :**

Title MGR  
Name CARL S. PERRY  
Address 1490 WESTERN DRIVE  
City-State-Zip: MOORE HAVEN FL 33471

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** CARL PERRY

MGR

05/01/2023

\_\_\_\_\_  
Electronic Signature of Signing Authorized Person(s) Detail

\_\_\_\_\_  
Date



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

## Detail by Entity Name

Florida Limited Liability Company  
A. PERRY TRUST, LLC

### Filing Information

<b>Document Number</b>	L22000525460
<b>FEI/EIN Number</b>	92-1466216
<b>Date Filed</b>	12/15/2022
<b>State</b>	FL
<b>Status</b>	ACTIVE

### Principal Address

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Mailing Address

1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Registered Agent Name & Address

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Authorized Person(s) Detail

#### **Name & Address**

Title MGR

CARL S. PERRY  
1490 WESTERN DRIVE  
MOORE HAVEN, FL 33471

### Annual Reports

<b>Report Year</b>	<b>Filed Date</b>
2023	05/01/2023

### Document Images

[05/01/2023 -- ANNUAL REPORT](#)

[View image in PDF format](#)

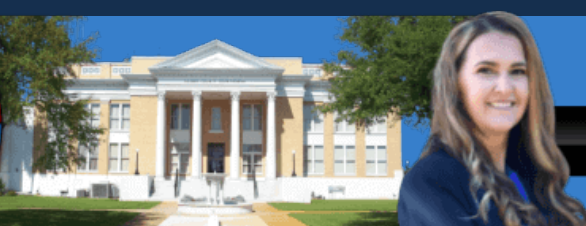
[12/15/2022 -- Florida Limited Liability](#)

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Florida Department of State, Division of Corporations

Home | Clerk to Board | Finance | Court Information | Traffic | Accessibility | Make a Payment | Holiday Schedule



**Tami Pearce Simmons**  
Clerk of the Circuit Court & Comptroller  
GLADES COUNTY, FLORIDA

Home About the Clerk ☐ Clerk to Board ☐ Court Services ☐ Official Records ☐ FAQ  
Careers Links Contact Us

## Value Adjustment Board

The Clerk's Office is the clerk to the Value Adjustment Board (VAB) and is responsible for assisting the VAB in an organizational manner, assisting petitioners of the VAB, recording, documenting and reporting the activity of the VAB in their meetings and maintaining the minutes of these meetings in accordance with Section 194, Florida Statutes. The Florida Department of Revenue proscribes the rules and forms for the VAB and more information can be found at <https://floridarevenue.com/property/Pages/VAB.aspx>

"There is hereby created a Value Adjustment Board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district." – Chapter 194.015, Florida Statutes

## Important Links:

### Glades County VAB Telephonic Procedures

**Florida Statutes** (<http://www.leg.state.fl.us/Statutes/index.cfm?Mode=View%20Statutes&Submenu=1&Tab=statutes>)

**Florida Sunshine Manual** (<http://www.myflsunshine.com/sun.nsf/sunmanual>)

**Florida Administrative Code 12D-51** (<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=12D-51>)



## Education and Resources

Section 194.011(5)(b), Florida Statutes, states: *“The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department’s website and on the existing websites of the clerk of circuit courts.”*

The Florida Department of Revenue (Department) has developed this uniform policies and procedures manual as prescribed by statute and other resources the public may find helpful. Click on the links below for more information.

- [Uniform Policies, Procedures, Reference Materials and Other Legal Resources](#)
- [Taxpayer Resources and Information](#)
- [Department of Revenue Online](#)

## Frequently Asked Questions

### Is there a Fee to File a Petition?

There is a \$15.00 non-refundable filing fee to file a petition with the Value Adjustment Board. Petitions sent without the appropriate filing fees are deemed incomplete and cannot be processed unless the Clerk to the Value Adjustment Board receives the fee.

Petitioners filing a single joint petition containing multiple parcels or TPP accounts must first submit, to the Glades County Property Appraiser’s Office, a Florida Department of Revenue form DR-486MU, listing the contiguous parcels or similar accounts. The Property Appraiser’s Office must first approve the parcels or accounts as contiguous or like and similar in nature before the petition can be filed. The cost to file this type of petition is \$15.00 + \$5.00 each additional parcel or account after the first.

### **FILING FEES PERTAINING TO THE DENIAL OF HOMESTEAD EXEMPTION OR HOMESTEAD TAX DEFERRAL**

Persons filing a petition due to the denial, by the Property Appraiser or the Tax Collector, of a timely filed application for homestead exemption or a timely filed application for homestead tax deferral, are not subject to a filing fee. However, if the application was filed after the March 1st deadline and was denied, the \$15.00 petition filing fee would apply.

Payment can be in the form of cash, check, cashier’s check or money order made payable to the Clerk of the Value Adjustment Board.

### How Do I File My Petition?

You may file your petition with the Clerk of the Value Adjustment Board in person or through the mail. The Clerk of the Value Adjustment Board is located at the Glades County Clerk of Court located at 500 Avenue J, Suite 500, Moore Haven, Florida 33471.

## When Is My Petition Due?

All petitions must be received by the Clerk of the Value Adjustment Board by the end of the business day on the deadline date provided on your trim notice. Petitions postmarked on and received after the deadline will be considered late. Refer to 12d-9.015(11) for late filing procedure.

## Contacting the Value Adjustment Board

**Tami Pearce Simmons**

**Clerk to the Value Adjustment Board**

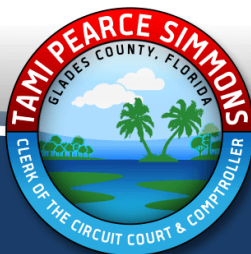
Phone: (863) 946-6010

Fax: (863) 946-0560

500 Avenue J, Suite 102

Moore Haven, Florida 33471

[gladesclerk@gladesclerk.com](mailto:gladesclerk@gladesclerk.com)



### QuickLinks

[Accessibility](#)  
[Clerk to Board](#)  
[Court Services](#)  
[County Finance](#)

Child Support  
Foreclosures  
Traffic  
Value Adjustment Board

Contact Information

Tami Pearce Simmons  
Clerk of the Circuit Court & Comptroller  
Custodian of Public Records  
PO Box 10 | 500 Avenue J, Suite 102  
Moore Haven, Florida 33471  
Phone: (863) 946-6010  
Email: [gladesclerk@gladesclerk.com](mailto:gladesclerk@gladesclerk.com)

Our Location



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