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| **Value Adjustment Board Meeting**  **Gadsden County, FL**  **County Commission Chambers**  **9 East Jefferson St.**  **Quincy, FL 32351**  **October 5, 2010**  **1:00 p.m.**  Present: Doug Croley, Chair, BCC- District 2; Judge Helms, School Board, District 2; Bill McMillan, Commercial Representative; Emily Rowan, Homestead Representative, Bradley Munroe, VAB Attorney; Sherrie Taylor, BCC, District 5; Property Appraiser Clay VanLandingham; Alex Hinson, Attorney for Property Appraiser, Mike Moore, assistant to Property Appraiser; Muriel Straughn, VAB Clerk  Commissioner Croley Called the meeting to order at 1:31 p.m. (The petition that was scheduled for 1:00 p.m. withdrew prior to this meeting.) He reviewed the procedure the board would follow for this hearing. Each member of the board introduced themselves. | |
| Croley: | This is the 2010 meeting of the Gadsden County Value Adjustment Board. I would like to start off by asking all members of the board to introduce themselves. Mr. McMillan, if you would introduce and what capacity you are serving. |
| McMillan: | My name is Bill McMillan and I am here as a business owner and appointed by the School District. |
| Taylor: | I am Sherrie Taylor and I am here as a County Commissioner appointed by the Chairman. |
| Rowan: | I am Emily Rowan and I represent the taxpayers, the homesteaders. |
| Croley: | I am Doug Croley, County Commissioner from District 2 and I am serving as Chairman of the Value Adjustment Board. |
| Munroe: | I am Bradley Munroe and I am the attorney for the Value Adjustment Board. |
| Helms: | I am Judge Helms, School Board representative from District 2. |
| Croley: | Thank you.  Now for the benefit of everyone, the process will be that we will begin with the first petition. The first petition is from Mr. Billy and Gaylynn Pitts at 62 Reed St., Chattahoochee, FL.  Now, the format will be that the property appraiser will present his information relative to your petition. Then you will have an opportunity to come up and present your information. Then he, the property appraiser will be able to give any rebuttal and then you will be able to respond to anything that he’s got. You can ask questions along the way of each other. Then we will call for public comment if there is any. Then this board will make a decision regarding your petition based upon the factual information presented in this meeting. Nothing else outside this meeting can be considered. So, the board will have to act on the information presented here today and make findings of fact. I am going to have to start by asking someone to represent the property appraiser’s office. |
| Hinson: | Excuse me, I am Alexander Hinson. I am the attorney for the property appraiser. This is Mike Moore, who will be representing Mr. VanLandingham until he arrives. |
| Moore: | My name Mike Moore and I am the Tax Roll Administrator for the property appraiser’s office. I don’t have all the information and records to this particular petition, but I can tell you that in Chattahoochee this year of 2010 that we raised no values. We didn’t raise any land or square footage on houses. Countywide we went down $1.00 per square foot on houses. Everything is a year older and it’s it’s got 1% more depreciation - that’s natural depreciation. The only thing that I can see that we did differently on Mr. Pitts was that we assessed a driveway that I can show you on this property. The driveway has been there for years, but never been assessed before. We have that at $400. The shed – we picked it up at $800. That is the only increase in value that we went up on Mr. Pitts. I cannot tell you what last year’s was because I don’t have that information in front of me. But, I imagine that the judicial depreciation and the decrease in the square footage price would have offset this.  It was built in 2002 in an area that has fairly well maintained homes. They are all older homes. This is probably the newest home of Reed St. He purchased it in 2005 from a bank for $118,900. We can’t consider purchase or any other purchases from banks or lending institutions on the direction from the Department of Revenue for a basis of an valuation. This was not an arms length transaction. An arms length transaction being a transaction when two individuals under no duress will conduct a sale.  At this point, I am pretty much at a standstill until Mr. VanLandingham gets here with his documentation. Whatever he’s got. He has all the information. |
| Croley: | Well, procedurally, I believe that we must keep moving forward. You know, the time was clearly stated for both the property appraiser’s office as well as the petitioner. Mr. Munroe, unless I am stating this incorrectly or unless Mr. Hinson or the Pitts have any objections, I don’t think there is anything else we can do but keep moving forward. |
| Munroe: | If that is all that he’s got to present. |
| Croley: | Mr. Helms? |
| Helms: | Mr. Chairman, I suppose that Clay in on his way, the property appraiser. And I guess we want to give him an opportunity to present what information he has when he gets here, is that correct, concerning this particular situation. |
| Croley: | Yes, but at the same time, we had hoped he would be here to present his up front which is supposed to have been the process. Then the Pitts would present theirs following. |
| Moore: | Typically what would cause values to change in any given area if you want to use Chattahoochee for example, would be any sales in that area. Any sales in 2009 in that area would affect whatever we did in 2010 on the tax roll. Whether we went up in values or down in values. I don’t know of any sales in Chattahoochee (not a lot happens in Chattahoochee) for us to go up. So, we basically stagnated other than going countywide with a reduction on the base rate on all homes by $1.00. Then again, it is naturally one year older and it’s got another 1% depreciation. There were no sales to indicate that we needed to go down on any land values or down any more than $1.00 per square foot in that particular area. The house is just a nicer house than most houses in that area. It is the newest one out there. The others are probably 30 – 40 years old. Again, I don’t have any other information in front of me. I didn’t come prepared to get up here and talk. I did not see any other rationale for us to go down on the value anymore, based on activity in Chattahoochee. |
| Croley: | Well, your property appraiser has just walked in. He may want to take up your presentation on his own behalf. |
| Helms: | Mr. Chairman, can I ask a procedural question? |
| Croley: | Sure. |
| Helms: | The decision that this board makes, is that final or can they go to the County Commission or the next step? |
| Croley: | No, this is the final decision unless they go before a circuit judge, is that not right, Mr. Attorney? |
| Munroe: | That is right. There is an appeal process. |
| Croley: | There is, but that is up to them.  Mr. VanLandingham? |
| VanLandingham: | Ladies and gentlemen, I apologize for being late. I was trying to make it a little more presentable and a little easier to understand. Technology is a wonderful thing if you have fast equipment, which the property appraiser’s office does not. Mr. Pitts, I apologize for being late to you also. |
| Croley: | While he is setting up, I think one more thing procedurally that we do need to mention. In the past, it was assumed that the property appraiser’s office was correct. And it was up to the petitioner to show enough evidence to overcome that presumption of correctness. The law has changed as I think most of you have studied in your review that would now make it where the presumption of correctness has been removed. So, now it is a preponderance of evidence. Have I stated that correctly? |
| Munroe: | You have. |
| Croley: | Preponderance of evidence meaning basically who has the most evidence favorable to their side. |
| Munroe: | The evidence of greater weight. |
| Croley: | The greater weight. Now.  (There was a brief recess while the property appraiser to get his equipment working and to speak privately with the Pitts in hopes of coming to some agreement. ) |
| Croley: | Mr. & Mrs. Pitts, you may want to move up front if he is going to show something. Or to whatever side you can see best from. |
| VanLandingham: | I was going to do show and tell today.  (He passed out a packet of information that he entered as evidence Exhibit # 1)  The first petition is Mr. and Mrs. Billy Pitts from Reed St. in Chattahoochee. If you will look at the third page, there is a screen shot from our computer system that shows the values of the property and the overall total value. Land at $5,000; Building at $115,164; Extra features which consists of driveway, sidewalk, fencing, patios, electrical hookups, landscaping and what not is valued at $1,200. So they have a total assessed value of $121,364.  The next page is a brief shot of our TRIM sheet. You all got one this year, Mr. & Mrs. Pitts got one. Down at the bottom at the left hand side, 2009 value was $123,481; Current Value - $121,364. The assessed value and the market value are the same. With their $50,000 exemption, their taxable value is $71,364.00.  The next five pages are pictures of the residence of Mr. & Mrs. Pitts. You can see that it is a rather large house. It has vinyl siding. It has a deck on the back. The pride of ownership looks to be very high. Mr. & Mrs. Pitts have taken very good care of the property and it shows.  The next page is from the Marshall and Swift Valuation Service. If you look down on the bottom right hand corner, the date is 12/2009. As you are aware, our assessment dates for tax purposes are of January 1 st. of the tax year. Marshall and Swift does not put out one of these on a monthly basis. So, this was as close as we could get to January 1st, 2010.  Mr. & Mrs. Pitts have approximately 1879 square feet heated. If you look on this one-story residence and go down on the total area on the right hand side at the top to 1800, go across the page to the second column where is says metal or vinyl siding, that is $70.80 per square foot to replace the Pitts residence.  The next page is a current cost multiplier and this is a factor that is used against the cost per square foot. If you will look at the map at the very bottom of the page, you will see that Florida is in the eastern division. So, if you go back to the middle of the page and look at eastern, look at frame construction, and it says low, fair, average single family detached houses – Mr. & Mrs. Pitts house is considered to be average so the multiplier is .98. That is 70.80 times .98. If you will go to the next page, this is a local multiplier. Marshall and Swift looks at different areas of the county, differ cities and towns of the country and figures out the cost per square foot for materials  And labor then makes adjustments. If you will look under Florida, go down to Tallahassee – under frame, it is .93. So, it is 70.80 X .98 X .93 = $64.53 per square foot. Based on the condition that we show Mr. & Mrs. Pitts house at, which is 93% good.  To give you some idea of the historical value of this house, the next document is 2002 mortgage on the property for $141,300.00. That document consists of two pages.  The next page is a foreclosure on Mr. Williams where he could not make his mortgage payment. If you will look at the second page of that document, right there in the middle it talks about the principle balance, the late charges, property appraisal inspection, property preservation, advances and all of that. They’ve got a total of $165,739 at the house. They have some other fees that are added to that and that is at the bottom of the page. At the very top of the next page, the bank has $168, 613.39 in this house.  Skip a page after that. The next page is a special warranty deed from DLJ Mortgage Capital to Mr. & Mrs. Pitts dated February 11, 2005. The sales price was $118,900.  This sale is not considered a qualified sale by the property appraiser’s office or by the Department of Revenue because it was a foreclosure sale.  The next page contains some comparable sales that we found and used for the basis of our square foot price. These are sales in the Chattahoochee area from 2007 thru 2010 of qualified sales on houses from 1650 – 2,000 square feet in size. If you go from March of 2007 thru August of 2010, the median sales price was $110,500. The median square footage size was 1833 square feet and the median price per square foot was $60.27.  Underneath that I have the subject information for you. It is assessed at $121, 364; it has 1879 square feet; it is assessed at $64.59. You will probably notice that is higher than the $60.27, but that figure is just to give you some historical perspective from 2007 thru 2010.  Mr. Pitts, in February 2005 paid $118,900; it is 1879 square feet; that equals $ 63.28 per square foot including the land. This is the whole package – land, house and any other improvements.  I have broken out the 2007 sales for you. The medians are $106,000 for 1922 square feet and the price per square foot was $58.43.  2008 sales, the median sales price was $80,000. The size was 1711 square feet and the price per square foot was $48.37. It keeps falling.  Then in 2009 and these are the sales that we used as comps, they are the latest sales, they occurred prior to January 1, 2010 and they are the most recent to that day. The median sales prices was $130,000. The heated square foot size was 1853 square feet, which is very similar to Mr. & Mrs. Pitts home. The median price per square foot was $70.16 per square.  The next sheet, which would be this one if you all are following me, is a breakdown between the Marshall and Swift Evaluation Service, what the property appraiser’s office has it on and then the price that Mr. & Mrs. Pitts paid for the house breaks down for.  Under Marshall and Swift, it is an average quality 1800 square foot house with vinyl siding $70.80 a square X.98 (quarterly multiplier) X .93 (local multiplier). We consider the house to be 93% good. That equates to $64.53 a square foot with a house value of $112,759. Does anybody have a calculator, that figure doesn’t seem right. Would you multiply 1879 X 64.53. |
| Moore: | That would be $121, 251. |
| VanLandingham: | $121,251. I thought that was a mistake. So, instead of the $112, 759.21, it is now $121,251.  Mike, add to the $121,251 $5,000 and $1,200. |
| Moore: | That would be $127,451. |
| VanLandingham: | $127,451. So, according to Marshall and Swift, the cost of the house only, just the 1879 square feet is $121,251.  The next little section is the property appraisers improvement value. We have the house assessed at $115,164. That equates to $61.29 per square foot which is lower than Marshall & Swift. Lower than the 2009 median.  If you will take that $115,164, add the assessed value of the lot of $5,000, which is directly under that, add the extra features of $1,200 to that, you come up with the property appraiser’s value of $121,364 versus the $127,451 by Marshall & Swift.  The very last section shows the purchase price of Mr. & Mrs. Pitts at $118.900. If you subtract from that purchase price the land and the extra features ( that is a total of $7,200), the value attributable to the house is $111,700. If you divide that by the number of heated square feet, you come up with $59.45.  But, like I said, that sale is considered an unqualified sale because it came from a bank. However, the difference between the property appraiser’s value of $61.29 per square foot for the house versus the $59.45, it is not that far apart nor is the $64.53 from Marshall and Swift. We found a mid range of that value and it comes in at a lower per square foot value than the 2009 comparable sales. It falls in line with Marshall and Swift which we use as a check. We set Marshall and Swift to be the higher end of the market replacement cost.  Any questions? |
| Helms: | Clay, you said this $1,200 is extra features. Is that the sidewalks and so forth? |
| VanLandingham: | The sidewalks, landscaping, decks. |
| Unidentified  Property  Appraiser  Employee: | On that particular one, it also includes the shed and the driveway. |
| VanLandingham: | They also have a small out building and a concrete driveway. |
| Croley: | Are there any other questions? |
| Taylor: | I have one just for clarification. I am the new kid on the block trying to learn as I go.  Where you have here 93% is an amount you put in saying that is the percentage that you say as good. What factors in to give you such a number? |
| VanLandingham: | You look at the effective age of a house which is thought to be 50 years. Then you take the number of years that a hose is old and divide that into the 50 and you come up with a number. Then if pride of ownership, which means that there is no deferred maintenance, you know, all the painting looks like it has been done and everything is in good condition and there is no need of repair noted on the outside – that might be worth another percent or two. But, if a house is expected to be for 50 years and it is only 6-7 years old, then it is thought to be 93% good. |
| Taylor: | So, the expectancy of that house is for 50 years. But from the ground up was just 7 years. |
| VanLandingham: | Correct. |
| Taylor: | Alright, we will talk later. |
| VanLandingham: | And, is 50 years correct? I mean ,the house that I live in is almost 100 years old. I bought it in the late 80’s and had it completely reworked. New plumbing, re-wired, insulation put in, and a new roof. We kept the floor and the inside walls and all that stuff. But, the standard unit of measurement on the expected life of a house is 50 years. |
| Taylor: | Thank you. |
| VanLandingham: | Are there any other questions? |
| Helms: | Clay, have you had an opportunity to talk to Mr. & Mrs. Pitts concerning these facts and figures and explain it to them? |
| VanLandingham: | I had a brief discussion. |
| Helms: | Other that brief discussion here? |
| VanLandingham: | No, other than that brief discussion, no. That was it. |
| Helms: | O.K. That, in my opinion, that should have been done before this meeting. |
| VanLandingham: | Well, the opportunity is available to the petitioner, but it is not mandatory. |
| Helms: | O.K. Thank you. |
| Croley: | Any other questions? |
| Taylor: | Well, along that same line, I noticed in the last \_ I don’t know how long, - but there were others that were stricken from our agenda. Originally, |
| Croley: | Excuse me, Commissioner. Let me ask Mr. Munroe if discussion of any other |
| Taylor: | This is just a general statement, I won’t go there. |
| Croley: | I am just trying to protect everybody. |
| Taylor: | I guess the question is as a general question, do you offer those who are petitioning the opportunity to come in? I guess that is the question. |
| VanLandingham: | Absolutely. |
| Munroe: | The Law provides that they can do that. |
| VanLandingham: | There is even a place on the form, I believe. |
| Munroe: | Everybody. |
| Taylor: | Everybody. Thank you. |
|  | Mrs. Pitts passed out printed materials which were entered as evidence exhibits for them. |
| Croley: | Mr. Appraiser, if you will stand down a minute, we will hear from Mr. & Mrs. Pitts, then we will allow you to come back. |
| Billy Pitts: | My name is Billy Pitts. This is my wife Gaylyn and we reside at 622 Reed St., Chattahoochee, FL.  We got burned out in 2004. We were living out on Hosford Highway. Completely burned out. We were actually looking for some land to build a house, but property had gone up so high that we decided we would try to find something already established. So, we found this house in Chattahoochee. O.K. On the first three sheets in that, in your folder |
| Gaylynn Pitts: | Which you have already seen the house. |
| Billy Pitts: | You will see where we purchased the house in 2005. Mrs. VanLandingham was the appraiser. She indicated on page 3 that the house was selling at market value of $118,900. On page 4, it shows that in 2004, the assessed value was $94,632. |
| Gaylynn Pitts: | That was by the tax appraiser’s office. Page 4. |
| Billy Pitts: | Do you want to say this now? |
| Gaylynn Pitts: | Also, in Mr. VanLandingham’s pictures, it is showing all that back yard. That is not our land. When we step off our deck, that is the end of our land. |
| Billy Pitts: | We are trespassing. |
| Gaylynn Pitts: | And also, that shed – we got approval from the person that owns that land to put that shed there, so we should not be paying any taxes on that. Now, if I am wrong, please correct me. |
| VanLandingham: | You are corrected. |
| Gaylynn Pitts: | So, I am wrong? |
| VanLandingham: | Yes, ma’am. |
| Billy Pitts: | O.K. All the land we got is .20 acre. That is what we’ve got on that property. If you will look at this picture here, on one side of my house, I can’t even walk down, but we will get around to showing you that. The company that did not complete this house. I don’t know what much money Barry Williams got on this house, he did a lot of the work himself. The previous owner tried to complete some of the work that was botched up. As you can see, (Show them that picture.) |
| Gaylynn Pitts: | We could not run 8 pictures for everybody, so ya’ll please pass this around. |
| Billy Pitts: | You can see that the tile was not professionally did. I think Joe Louis, who works for the School Board and Barry Williams tried to do this work.  (To Gaylynn: Did you give them the sidewalk) |
| Gaylynn: | Yes. |
| Billy Pitts: | This sidewalk. I want you to see the pictures of this sidewalk. We never had a side walk. He tried to mix some concrete and pour a side walk, but the whole thing crumbled up. The grass grew up through it. You can’t even see where the sidewalk leads to the driveway. We feel that the assessed value is too high because of the reasons quoted, plus that market value on homes has been down for 7 years 30-40% and in some areas higher. Our assess value has not gone down. We have several houses to show .  No. 1 – |
| Gaylynn Pitts: | These of the other houses in the area. What he is showing here is where they purchased these houses around the same time that we did. The book value of the house compared to assessed value has gone down from 14-20% I believe. |
| Billy Pitts: | The no. 1 house was purchased in 2008 and the price was $135,00, but the assessed value in only $104,000. 23% difference.  House 2, as you see, in 2004, it was bought for $182,000. The assessed value is $132,00 – 25% less. |
| Croley: | For the record, all this other information has a date on it, date these pictures for us.  What was the date of these pictures? |
| Gaylynn Pitts: | We just took these. |
| Billy Pitts: | A couple of days ago. The sidewalk was poured – he tried to mix some ready-mix concrete and pour the sidewalk. It has been messed up ever since we have been there.  Three weeks after we bought our house, my wife had a bad accident and broke both legs, crushed her hip and crushed her ankle. We could not afford to fix none of this stuff because she has been through five surgeries and still more surgeries that are due. I went back to work and worked for four years after my retirement just to help her go through her surgeries.  Getting back to the house –  House number 3. 2268 square foot – valued in 2004 at $127,000. It just sold for $45,000 in our area. |
| Gaylynn Pitts: | The reason we are saying this is because the area that we live in is real bad. See the crime report in your folders. |
| Billy Pitts: | Oh, they didn’t get the last house. The last house that was purchased in 2009 was $130,000, but the classified value is $85,00.00. 35% down. |
| Gaylynn Pitts: | The point we are trying to make is they went down. Ours has not gone done. Now, he mentioned something like $111,000 or either $121,000. But, we paid taxes on $123,000 and it has not gone done. Every house and everybody that we researched, the assessed value of the homes have gone down except for ours in that area. Although it is a new house, because of the area that we are in, we don’t feel like the taxable value is justified. |
| Billy Pitts: | The test sheet to our sheet in the folder of a comparable to our house at the time of purchase has even gone down. You will see that attached to our house. (To Mrs. Pitts – do you have a paper on that?) |
| Gaylynn Pitts: | Yes. |
| Billy Pitts: | Do you want to say anything about that? |
| Gaylynn Pitts: | No. |
| Billy Pitts: | Another reason that we feel that the taxes are not justified is because of the quietitude of our home. We don’t feel comfortable and safe in our home. People walk up through our yard. Me and my wife were sitting with the garage open a couple of weeks ago, just sitting in a chair eating some ice cream and people walked right by me coming down beside my bedroom window. I put trespassing signs up and you can see police report for our are also in the folder. I talked to them and I’ve got all of it highlighted. I put the signs up all over the area back in 2009. It has not stopped the traffic from coming up through there. They walked right by the garage, right up through the yard.  Along the streets – people walk by and drive by and throw their beer bottles and I have to go out and pick up before the garbage man comes everyday. I go out with gloves on and pick up all the stuff off the side of the road.  You will see the enclosed police report. It also highlights everything that has happened on my street at my house where people, drug people were coming at 2:00 o’clock in the morning, knocking on the doors wanting a hot dog and all this kind of stuff. That is what we have been through.  I know you are asking the question, “Why don’t we move?” But, if we sell our house right now – there was a two hundred and something square feet house down the street that just sold for $45,000. I know we would not get half of the house’s value.  That is the house that sold right there. The one that I told you was 2,268 square foot and the valued in 2004 at $127,00, that is the one that just sold for $45,000.  This is what my neighbor wrote. He bought a house. I go out my back door into his back door. This is his words. He lives in Jacksonville and he bought this house. There is no telling how many times this house has been broken into. They just pass through and knock out his windows for the devil of it. He just put plyboard over some of them, he don’t even try to put the windows back in.  In closing, as I said, I am retired and my wife is totally disabled. We are on a fixed income and we really don’t feel like our taxes are fair compared to the research we have done in this area. We want to thank ya’ll for your time and we would appreciate any help, like I said, that ya’ll might consider giving us. |
| Gaylynn Pitts: | In closing, I would like to say that Mr. VanLandingham made a statement that drugs are sold everywhere. Yes, they are, but we all know that it is worse in some areas than others. The value of our home will go down because of the area that we are in. If we tried to sell it, we couldn’t even sell it and get any money for it. Therefore, we do think that our taxes are too high based on the area that we live in and also when we compared it to all other houses in the area, nobody is paying the taxes that we are paying. We researched and researched and researched. |
| Billy Pitts: | I’ve got a cousin that lives in Navarre Beach and his house cost almost twice as much as mine and he teases me about my taxes. He doesn’t even pay the taxes like we pay. |
| Gaylynn Pitts: | We thank ya’ll for your time. |
| Billy Pitts: | I want to say this before we go. I don’t know if any of you knows how this feels, but when I leave home and come back at night, my wife has all the lights on. So, I say to her, “Why are all the lights on? “ She is scared to stay in that house. I don’t hardly leave home at night and I sleep with a 9MM under my bed. I’ll just be honest with you. |
| Croley: | Hold on Mr. Pitts, we’ve got some questions now. Mr. Helms? |
| Helms: | Thank you, Mr. Chairman.  Mr. Pitts, these pictures that you gave me of these brick homes – are they located in your community? |
| Gaylynn Pitts: | Yes, all those. |
| Helms: | They are nice homes. |
| Billy Pitts: | Most of those are up town. These are up town Chattahoochee. |
| Helms: | Up town. So, they are not in your immediate community? |
| Billy Pitts: | Did you give them the one that sold for $45,000? |
| Gaylynn Pitts: | (not audible) |
| Billy Pitts: | Those are downtown. Those are in safe areas and you can see that we are paying more taxes than they are paying. |
| Helms: | So, do you feel like you have one of the nicest homes in your area? |
| Billy Pitts: | Right in that area, we do. Yes. It would really be nice if we could enjoy it. |
| Croley; | Any other questions?  For the record, let me ask. You presented an appraisal and it was prepared by Marissa VanLandingham. Mr. Property Appraiser, is not that your wife? |
| VanLandingham: | That is my wife. |
| Croley; | O.K. and through her appraisal company. |
| VanLandingham: | Correct. |
| Croley: | Just to make sure that it is all out there. |
| VanLandingham: | Please note the date on the appraisal, Mr. Chairman. |
| Croley: | I noticed. It was dated Janyary 26th, 2005.  Now, do you have any rebuttal? |
| VanLadingham: | Yes. |
| Croley: | We will hear that, then we will let you all come back, Mr. Pitts. |
| VanLandingham | The evidence that Mr. Pitts has provided you - the appraisal that my wife did back in 2005, I believe it was, Mr. Pitts has the summation page, he does not have the page that actually shows what value she arrived at. She made a comment, I believe, that it was selling at the market at $118,900. I don’t know what she appraised it at. That sheet is not included in the appraisal.  The tax page that Mr. Pitts showed you as evidence where it was assessed at some $94,000 was the value off the 2004 tax roll. Some of the sales that Mr. Pitts quoted you all did not occur in 2009. You have to use the most recent, most similar comps. I have to pass out for your review, while I continue talking, these are pictures of the homes and the street scenes in Mr. & Mrs. Pitts neighborhood. I would assume that the neighborhood has not changed that much since Mr. & Mrs. Pitts bought it. As far as people trespassing , walking through his yard, that happens everywhere. Mr. Pitts could put up a fence or Mr. Pitts could have the police sitting there waiting and do it enough times that trespassing would not happen.  As far as the crime reports are concerned. I think that all of us are aware that if we went to the police and asked for a police report of any criminal activity reported in our general vicinity, we could also get a print out from the Police Department and the Sheriff’s Department. Crime and frugs, as Ms. Pitts said that I stated to her, that is a common everyday thing. They are everywhere. They are in all neighborhoods residential, they are in all neighborhoods commercial. |
| Croley: | Will you date these pictures for us? |
| Gaylynn Pitts: | Yes, I will. |
| Croley: | I was speaking to Mr. VanLandingham.  The pictures that you presented, when did you take them? |
| VanLandingham: | Last Wednesday.  You will see that there are some nice homes in the area. There are a couple of mobile homes. If you will notice the yards and the properties in general, the majority of them of them also display a pride of ownership. They are well kept. The street scenes that you see, it appears to be a regular average neighborhood. |
| Rowan: | I have a question. |
| VanLandingham: | Yes, ma’am. |
| Rowan: | I am familiar with Chattahoochee. Will you tell me what area their home is located in in relationship to US90 and Main Street. |
| Gaylynn Pitts: | Have you ever heard of “Happy Town?” |
| Rowan: | Yes. |
| Gaylynn Pitts: | Well, in that neighborhood. |
| VanLandingham: | What about five blocks, six blocks south of US 90? |
| Gaylynn Pitts: | It would be at least that. |
| Rowan: | I am familiar with some of the houses that she showed and I know that they are quite a distance from there. |
| VanLandingham: | Right. |
| Croley: | Any other questions? |
| Taylor: | Just a comment.  Obviously, the value of the houses in the neighborhood drives the value of other houses. Is that a correct statement? |
| VanLandingham: | I am going to say, “Yes” because I think I understand what you are saying. |
| Taylor: | Yes. With that being said and taking a look at some of the pictures that we have seen taken just a week ago, obviously, and you said just a few minutes ago in your presentation that their house is nicer compared to others that are there. |
| VanLandingham: | It is nicer than some, yes. It is the newest house on the block. |
| Taylor: | That is the term you used, I apologize.  Again, going back to my first question, what pops in my head is when I first became commissioner, this is one thing that some of the communities were up in arms about. An abandoned house right next to a very nice brick house or a house that really looks like it is one leg from being blown over next to a house where people had spent their time trying to build up. But, then the property value went down because of what was around them. So, what I am saying is – Does that not fit this situation whereas in every other house still, no matter that they are nice or not, still the value of those houses – would it not bring the value of this house down? Is that clear as mud, Clay? |
| VanLandingham: | Clear as mud. It is the newest house on the block. It is the largest house on the block. It has suffered the least amount of depreciation. As far as the assessed values of those other home, those homes have been built 25, 15, 10 years ago. Those folks have been living in them since Save Our Homes took effect in the mid 90’s. So, their increases have been capped at 3% or the Consumer Price Index, whichever is least, every year. So, if the market, during the boom, went up 10%, the assessed value of those houses could only go up 3%. When Mr. Pitts was letting you know that the houses in his neighborhood around him were assessed at a much lower value than his, it is because of Save Our Homes. Mr. & Mrs. Pitts have not been in their house long enough to acquire that Save Our Homes value. They bought when the market was high. Last year, the increase was .01% for all homesteads in the state. This year, it is 2.7%. So, all homesteads in the state went up 2.7% regardless of what the market does.  This item will be addressed at the upcoming legislative session, but as it stands now, even in a declining market, homesteads in the State of Florida “shall”, not “may”, “shall” increase by 3% or the consumer price index, whichever is less. My homestead went up. It is a year older. Your homestead went up. It is a year older. The market value came down. We recognize that. If you will look on your TRIM notices, you will see where your market value came down, but your assessed value went up. We recognize the decline in the market.  As Mr. Pitts said, it has been 30 and 40%. That is true in some areas of the State. Gadsden County, Quincy, Chattahoochee has not seen that kind of decline. If you can remember back, those of you on the Board of County Commissioners, to the presentation I gave you earlier during the budget workshops, it showed that houses last year were $151,500 and this year, they are $150,000. There is only a decrease of $1500 on a $150,000 house. That is what? 1%. Gadsden County has been fortunate up until this point. I have let you commissioners know that next year is the year that you need to worry about values because, in fact, they are falling.  The information that Mr. Pitts gathered off the website, they are 2009 certified values. We have not finished the 2010 tax roll so those values are not posted yet. There is going to be a difference – if Mr. Pitts handed out some of the web pages that he shot from our site. All the homesteads went up 2.7%.  Again, our value – we checked the high side based on Marshall and Swift. We used 2009 sales as comps. You see what we used in our computer system to evalue that on mass appraisal. All those numbers are in line. Our assessed value is the mid-range between what Mr. Pitts paid per square foot at an unqualified sale and what the price per square foot for qualified sales are in 2009. |
| Rowan : | Mr. Assessor, would you tell me what his taxable value was last time the taxes were paid on the property? |
| VanLandingham: | Because the millage vary and the exemptions vary, with the school board, you don’t get the extra $25,000, I am just going to give you the county taxable value. Just the county taxable in 2009 was $73,481. The taxable value this year is $71,364. The value came down. There is no Save Our Homes in Mr. and Mrs. Pitts house yet, so the assessed value and the market value are equal. Mr. Pitts paid $1500.82 last year. This year, he will pay $1473.98, savings of $23 and some change. |
| Croley: | What I asked the attorney was - does the board need to be focused on the market value or the assessed value. In this instance, they are both the same that you are using, but less the exemptions to come up with the taxable value. So, my question was – Does the focus of the Value Adjustment Board need to be on the market value or the assessed value? Since they are the same, I am going to assume that it is the assessed value that we - |
| VanLandingham: | No, sir. You need to focus on market value. |
| Croley: | Market value, I meant to say because they are the same. Is that right, Mr. Attorney. |
| Munroe: | In this instance they were the same were they not? |
| VanLandingham: | In this case, they happen to be the same, but most homesteads would have that Save Our Homes difference. So, you will see a difference between the market value and the assessed value. |
| Croley: | Alright. Any other questions?  Now, Mr. & Mrs. Pitts, do you have any questions of the Property Appraiser? Then we are going to have to come back. Do you have questions for him? |
| Billy Pitts: | I can state it to him or to you all. |
| Croley: | Alright. Step up. |
| Billy Pitts: | Each paper that I gave you of those houses, the ones that I gave you the pictures of and the attached sheet to it. Each one of those houses assessed value is lower than the market value except mine. Each one I gave you. Did you look at all three or four? Each one of them. |
| Croley: | Is there anything else that you would like to add? |
| Billy Pitts: | No, that will be all. |
| Croley: | Alright. The next part of this process will be a deliberation by this Value Adjustment Board. |
| Attorney: | You have to call for public comments. |
| Croley: | Oh, we do have to ask for any comments from the public. Officially, there is no public present other than the employees and attorney for the Property Appraiser and the petitioners.  (no response)  Now, to clarify again, the focus is on market value, which is the same in this instance as the assessed value.  Let’s start with you, Mr. McMillan. Do you have any observations or comments to make about the testimony and evidence presented? |
| McMillan: | No. |
| Croley: | Commissioner Taylor? |
| Taylor: | I am still learning. If you will, give me the difference between market value and assessed value. |
| Croley: | Well, the market value, I’ll tell you what, do you want to define that according to the statute? |
| Munroe: | Well, the market value is what a willing purchaser and a willing seller would pay for something in an open market. In other words, it is not a forced sale and nobody is under any duress to sell. |
| Croley: | It is an “arms length” transaction. No guns to your head to buy or sell. |
| Taylor: | O.K. And, we have concluded that the market value is around $71,000? |
| Croley: | No ma’am. We haven’t concluded anything. That is what we have to decide – if it has dropped at all. |
| Taylor: | But, that is what the property appraiser has said in his report that it is $71,000. |
| Croley: | But, remember that we cannot assume that he is correct. |
| Taylor: | Oh, no. I am just trying to put facts and figures in my mind. That is what we are looking at is the market value. |
| Croley: | Just the market value. |
| Taylor: | Well, let me ask the property appraiser and then I am done. Here is the question.  What factors do you look at to come up with the market value? Do you look at the neighborhood as well as the house? You may have said this. And the economy? |
| VanLandingham: | We look at qualified sales of similar properties in the area. The spread sheet that I presented you showed the houses, the year they were built and the number of square feet and all and we came up with the medians . |
| Croley: | Mr. Helms? |
| Helms: | Yeah, a couple of comments. I know there is a lot of work that has been put in here. I’ve got a lot of paper work today that I didn’t have before so that I could look at it and review it and I know that in my opinion, Mr. VanLandingham has done a lot of research as far as the other houses and the year and so forth. He is known to me as a fair and honest person and tries to do the right thing as far as the many factors are concerned. I know there is a formula in here that has been used. We have looked at different years and so forth and the cost of them.  What still concerns me is that Mr. & Mrs. Pitts did not come and share all this information with the Tax Assessor like they could have before this meeting and talked about several of these issues and tried to reach an agreement before we came to this meeting. Because Mr. VanLandingham knows more about this information than I will ever know. So, I think that needed to have been done before we got to this particular meeting.  Now, my question is, “How soon do we need to make this decision form this board?” I mean , I can meet – personally, I can meet anytime, you know, next week, on this issue if I need to. But, I still think that the Tax Assessor and Mr. & Mrs. Pitts need to get together and discuss some things that maybe neither of them knew before this meeting. So, I don’t know if we are on a set time schedule that we have to - I know that tax bills have to go out soon and blah, blah, blah. But, I would like for them to get together and meet and discuss this and look at these issues before and hopefully a suitable decision can be made between them before we have to make the deision. Like I say, I have no reason to say that the figures that Mr. VanLandingham gave us are not correct. I have no reason for that. That is the reason that I am asking, “How soon do we need to make this decision?” |
| Croley: | Mr. Attorney, will you respond to the timeframe. |
| Munroe: | Well, as I understand it, today is the day to get all that out. This is your duty now to make that decision based on what you have heard and from the evidence here today, not what could be brought in and what might have been brought in or what was done in the past. Today is “D” day. The law provided that the parties could have gotten together and shared information. There are even procedural rules in there where they could have exchanged all this stuff with each other if they had asked for it. That was not done and it is now your duty to do this based upon what you have heard here today. |
| Croley: | So, the decision, based upon that, is that it’s got to be made by this board today. This is our process and that is what we are all here to do.  Now, are there any other questions?  From my perspective – in the course of my business dealings, everyday we are dealing with replacement value related to market value of homes, commercial buildings and other properties of a multi-state basis. We are very familiar with the Marshall Swift Process used. It is not much different than what the Property Appraiser does. But, I must say that in recognition of the current market conditions here in the State of Florida, there is no question that real estate values are falling, especially single family homes all across the State. Whether that decline in market value may be the result of foreclosures, as evidenced by those foreclosures, in my opinion really is a sign of the overall market conditions. When these rules or the position that this was not an arms length transaction first came up, those were exceptions. Now we are seeing the decline in market values and the foreclosures are just evidence of that over and over and over and they are increasing as the property appraiser has pointed out.  I am addressing this board, now, not the property appraiser or the petitioner. So, on that basis, when I get an appraisal that was done in 2005 – guess what? $118,900 market value might be a pretty reasonable value even today for this particular property. Now, there is not a lot of difference between $121,364 and $118,900, but I think to be realistic, the $118,900 is probably more right than it is wrong. Now, that is how I see it. |
| McMillan: | I would just saw that I completely agree with Judge on this. I think the opportunity, that a great opportunity has been missed. For us to get here, and when we do it, when we sit here and talk about this, we are going over facts and figures and procedures. An enormous number of these are dictated on the property appraiser by the State and the Department of Revenue. If he has done all of that, it becomes difficult for us to override that type of thing especially the amount of money that you are talking about, Commissioner. We are not in the negotiating business.  You folks could have been. (talking to the Pitts and the Property Appraiser)  So, here we are now. I am concerned. If we have no concrete issue with the way that the Property Appraiser has approached this value, and we start adjusting values at random because we feel like something is not quite right and we don’t have any basis for that other than what we are (inaudible). I am concerned that would set a precedent for the future.  I don’t disagree with either one of those numbers. Either one of those numbers could be a fine number. But, from what I have seen and what I have heard, and I certainly understand the Pitts’ situation, but I can’t find fault and I can’t find anything wrong in what the Property Appraiser has done in performing his duty.  Now, where does that leave us? That is more discussion I suppose. |
| Croley: | Well, the only response I can give you is that we cannot assume any longer that the Property Appraiser is correct according to what we understand, or I understand the guidelines to be. Correct me if I am wrong on that.  What we can do, of course, is weigh fairly the evidence presented and we have to make the decision based on that. Have I stated that correctly? Help me with that, Mr. Attorney. |
| Munroe: | That is pretty much it. Had we come in here and nothing had been presented either way, you would have had a tie and it would not have gone in favor of the property appraiser in that situation. But, now you are going to go by the greater weight of the evidence, based on what you have heard in this meeting and the evidence that they presented. Not what you think, not what could have been introduced. And, you must realize that you are talking about the values at a point in time when he did all of this - as of January 1, 2010. Some things have happened since then. |
| Taylor: | Mr. Chair. |
| Croley: | Yes, ma’am. |
| Taylor: ` | I, too, agree with Mr. McMillan and Judge. Here is a question. If at all possible, there is 30 minutes, well actually 40 minutes before we hear our next case. If we could allow the two parties just one more stab at it, if it is not out of protocol. If they could have a chance to have a sidebar just for a few minutes to see if they can come up with something agreeable between the two – the Pitts and the Property Appraiser. I know he tried when he got here and it was really a rushed presentation on his behalf. But I would certainly like to see, if it is not out of order, to adjourn for just a few minutes, then come back. Maybe give them a chance. |
| Croley: | Well, let’s get a ruling on this first. I am not sure that we can, but – |
| Munroe: | You can recess, but you all cannot deliberate among yourselves. We are in an open forum here. I don’t think there will be any problem with the two of them talking.  Alex, do you see a problem. (Alex is the attorney for the Property Appraiser) |
| Alex Hinson: | No problem. |
| Croley: | That is assuming that they are willing to talk. |
| Munroe: | Ya’ll can’t talk to each other out of the presence of these folks here. Apparently there is no more evidence to come. |
| Croley: | The question becomes if they are willing to talk. I can’t force them to talk and I don’t know if they want to talk.  Mr. & Mrs. Pitts, do you want to talk to the Property Appraiser? |
| Pitts: | I can, no problem. |
| Croley: | Mr. Property Appraiser, would you like to talk to the Pitts? |
| VanLandingham: | Mr. Chairman, I would be willing to listen to Mr. and Mrs. Pitts. Based on the evidence they have presented, I would find it very hard to change my value. |
| Billy Pitts: | May I ask a question? |
| Croley: | Yes, Mr. Pitts. |
| Billy Pitts: | May I ask the Property Appraiser a question. |
| VanLandingham: | Yes, sir. |
| Billy Pitts: | I am really just not satisfied this. The pictures that I sent up there where a guy just bought a house a few months ago and paid $139,000 for it and he is only paying taxes on $85,000. These are the things that I presented up there. Three or four of them. Everybody paid a certain amount of money, but they are not paying taxes on all this money. So, why are we? That is the only thing that I wanted clear.  The only thing that really hurts me is to see the unfairness in those papers. One of those papers that you’ve got up there is a friend of mine. He said, “Let me show you my taxes.” He bought it for $130,000 and portability was not taken from that. But, I can buy my house and pay more in taxes than I paid for the house. He bought a house for $130,000 and he pays only on $85,000. |
| Croley: | Commissioners, I think you can see that there is not a lot of room here. It is time to |
| Gaylynn Pitts: | Could I say something? |
| Croley: | Yes, ma’am. |
| Gaylynn Pitts: | The purpose of you all being here is to make a decision whether it is our favor or his favor and I think that is what needs to be done. There was no purpose in us coming in here otherwise. If the opportunity had been given to us, we wouldn’t have ended up being here. We didn’t have the opportunity.  We talked to one of your employees. She sat at the desk. And that is not the way to do business. She sat at the desk telling me what we owed and why we owed it. She never did bring the paper over to us. Never did give us, I think, the respect to even sit down and talk to us. She didn’t say, “Well, I will set up you a meeting with Mr. VanLandingham.” That was never said. So, therefore, that is why we ended up in here. So, I would just like for ya’ll to make decision. If we have to pay the taxes, we will pay them. If we don’t, we don’t. That is the way I feel. |
| Croley: | Thank you, Ms. Pitts. |
| Helms: | Mr. Chair. |
| Croley: | Yes. |
| Helms: | One other thought along the same lines as Sherrie just mentioned. So, we will make a decision today, that is fine. But, I guess both these parties still have the opportunity after this meeting because anybody would have an opportunity to meet with him. |
| Croley: | They can meet, but on this decision, it is going to be decided by us. |
| Gaylynn Pitts: | He is saying, “No.” |
| Billy Pitts: | He is saying “No.” He made us an offer and we didn’t accept it. So, now he is saying, “no.” |
| Croley: | This issue is going to be decided now. |
| Helms: | What about another issue that was not brought forward at this point? |
| Helms: | Well, they can meet on any other subject, but this one will be decided right now on this market value. So. |
| Billy Pitts: | Nobody will still give me an answer to what I asked. I still can’t get an answer to what I asked. |
| Croley: | O.K., let’s close the testimony and take any comments from the floor.  (There was no public present to offer comments.)  We’ve got to look forward. The chair will entertain a motion. Whatever you all wish to recommend. |
| McMillan: | I would to hear Clay’s response to the question. |
| Billy Pitts: | Yes, that is what I want. Give me some consideration. |
| VanLandingham: | The difference – the 22%, the 23%, the 35% differences that Mr. Pitts was talking about – in the sales price of what somebody paid and what they are assessed at depends on how long they have owned that house. O.K. Again, I think the sale that Mr. Pitts is talking about occurred in July of this year. |
| Billy Pitts: | They’ve got the papers up there. |
| VanLandingham: | I am showing $130,000 for it instead of $135,000. I am showing 1853 square feet for the house which is about the same size as Mr. Pitts house. That works out to $70.16 per square ft. for the house. Again, the web page that Mr. Pitts is looking at is 2009. Anytime a property sells, the property appraiser is required to revisit that house and reassess it for the coming year. This house that Mr. Pitts is referring to that sold this year – after January 1, 2010 – you have to remember that is our assessment date – if it occurred after January 1, 2010, it is not considered by the property appraiser’s office as a comparable sale. Our assessment date is January 1st. The sales have to occur on January 1st or prior.  The data that I have given you shows those sales in 2009. Again, to explain the difference that Mr. Pitts was talking about, the assessed value and the fair market value depends on how old the sale is - Did it sell this year? Does it need to be reassessed? Is the market going up? Is the market going down? We won’t know those numbers for next year’s tax roll until we finish our market analysis of what is going on in 2010.  The number on this TRIM notice is January 1st. We are in October. This value is 9 months old. Could there have been a decrease in value in Gadsden County in these past nine months? Absolutely, there could have been. But the assessment date by Statute is January 1st. If the values come down in Mr. and Mrs. Pitts’ neighborhood, it will be reflected on the 2011 tax bill. |
| Billy Pitts: | We are not talking about the same house. Here is that one.  Tell me that is not $130,000 and he is paying taxes on $85,000. |
| VanLandingham: | Right. This is the house. $130,000; 1853 square feet; sale occurred July 8..  If you will look on this spreadsheet , it is the last house on the bottom, right here. $130,000. |
| Billy Pitts: | And he is only paying taxes on $85,000. |
| VanLandingham: | It sold for $70.16 a square. The assessed value per square foot of Mr. & Mrs. Pitts house is considerably less than this. |
| Pitts: | Well explain to me why we are (inaudible) and he is only paying taxes on $85,000. |
| VanLandingham: | Well, again, that piece of paper is a 2009 value. It is not showing up on the tax roll. |
| Croley: | Hold on everybody. We can’t just keep going back and forth. I don’t, I mean I want everybody’s question answered because we should. But remember, we have to determine what the market value of the house was. The fair market value on January 1st, 2010. That is what the issue is. Not what the market value is after that date. Only what the value was on that date. And we have to make a decision based on - we can’t go on and on like this. I know this is one of the first ones that we have gotten into like this and it is a learning curve for everybody and that is to be appreciated and respected. But at the same time, we have to make a decisions. |
| Straughn: | Doug, you’ve got to make specific findings based on the law. |
| Croley: | Right. I understand that. And that is what she is saying. We’ve got to have specific findings – either the property appraiser is correct or the Pitts are correct in their request as they are stating as of January 1st, 2010.  So, that is why I am asking. |
| McMillan: | I move, Mr. Chairman, that we accept the property appraiser’s valuation as correct. |
| Croley: | Do we have a second? |
| Rowan: | I second it. |
| Croley: | Will there be any discussion of the matter? |
| Taylor: | Not a question, just a comment and it is just a comment.  I have heard both sides and I will say that there are facts on both sides. This is one that I wish we didn’t have to make, but I understand the process and that we need to do so. I will say that I am sitting here today based upon facts that you have given, but I would like to have known more so that whatever law would have helped either side, I would have been more familiar with it to bring in. If a property value is not impacted by what is around him, then I need to know the law that says that. Everywhere I have gone, the property value does have to do with the community. It is one where we have to lean on the fact that you are knowledgeable of your profession.  Someone said a few minutes ago that we don’t want to start a precedent where we are overruling. That creates an issue that has a domino effect on a lot of other things. So, I guess what I am saying is that I would liked to have known more today that that I could have been more informed and more helpful. But I am having to lend to the knowledge of others.  That is all. |
| Straughn: | What are your findings and the reason for them? |
| Croley: | O.K. |
| Munroe: | You need to be more specific in your motion. |
| Croley: | I am going to ask you to restate your motion. |
| McMillan: | I don’t know how much more specific I can be. I move that we accept the Property Appraisers valuation as correct |
| Croley: | Based upon the information presented |
| McMillan: | Based upon the evidence and testimony shown here today. Tell me how to do it Mr. Bradley. |
| Munroe: | I think you would be better off if you state that you find the Property Appraiser’s appraisal to be a just valuation using a lawful methodology and generally accepted professional appraisal practices supported by preponderance of the evidence presented at this hearing. |
| Croley: | Is that your motion? |
| McMillan: | That is my motion. |
| Croley: | And, Ms. Rowan, you second it? |
| Rowan: | I second that. |
| Croley: | Now. It has been moved and properly seconded that the Value Adjustment Board accept the Property Appraisers valuation as of January 1st, 2010 market value of the property in question based upon his formulas provided. |
| Straughn: | And that market value is what? |
| Croley: | The market value would be set at $121,364.00. |
| Munroe: | Based upon the greater weight of the evidence. |
| Croley: | Based upon the greater weight of the evidence. That is his motion. It was seconded by Ms. Rowan.  Now, all in favor, signify by saying, “Aye.” |
| Helms:  McMillan:  Rowan: | Aye.  Aye.  Aye. |
| Croley: | All opposed?  I am saying “No.” |
| Taylor: | I am voting “No.” |
| Croley: | Make that 3 – 2. |
| Helms: | Let me make a comment. In the future, when we see one of these or hear one of these, I would like evidence that the parties were contacted, the ones who filled out this request. I would like evidence that the party was contacted and that they had the opportunity to come in before we reach this point to discuss it. |
| Croley: | Mr. Appraiser, I understand that it states that very clearly at the top of the petition. Ms. Pitts, if you look at the top of the petition that you completed, it says that you have a right to an informal conference with the property appraiser. Now you have the right, but it is not mandated that you have that conference.  But, Mr. Appraiser, I think what I am hearing the Value Adjustment Board say is and I think it is unanimous in this feeling that we would like to ask you and encourage your staff to make a special effort. According to Ms. Pitts, she did not understand that process. |
| VanLandingham: | My staff should have asked Ms. Pitts if she would like to make an appointment to meet with me. |
| Gaylynn Pitts: | That was not asked. I was in twice and my husband went in. |
| Croley: | Well, that is something that will benefit everybody. |
| VanLandingham: | Right. And you could have asked and they would have made the appointment. |
| Billy Pitts: | When I went in to get that paper to file that complaint, the girl was real rude to me. She said, “What are you going to complain about?” And I said, “The neighborhood that I live in.” She said, “That has nothing to do with the value of your property.” I said, “You can’t tell me that. If my house was in Killearn, it would sell for $200,000.” |
| Croley: | Mr. & Mrs. Pitts, we want to thank you for taking part in this process. While the outcome may not have been what you wanted. You do have a decision. We ask that you move forward as good citizens and taxpayers. In the future, as these evaluations are made that you please, as has been suggested by the members up here, that you meet with Mr. VanLandingham personally, register your concerns with him and avail yourself of every opportunity to have a meeting of the minds. As you can see, in this process here, there are only winners and losers. We would like to see everybody and all our citizens be winners.  So, I thank you. And I request that this board stand in recess until the hearing scheduled at 3:30 p.m. |
|  | The board recessed at 3:08 p.m. |