

AT A VAB MEETING OF THE VALUE  
ADJUSTMENT BOARD HELD IN AND  
FOR GADSDEN COUNTY, FLORIDA ON  
OCTOBER 17, 2023 AT 10:00 AM, THE  
FOLLOWING PROCEEDING WAS HAD,  
VIZ:

**Present:** ERIC HINSON, County Commissioner  
KIMBLIN NESMITH, County Commissioner  
CATHY JOHNSON, School Board Representative  
CHRISSY SHORTER-ARNOLD, Real Property Representative  
FREDERICA YOUNG, Commercial Property Representative  
LOUIS J. BAPTISTE, VAB Attorney  
MARCELLA BLOCKER, Deputy Clerk  
ADRIANA QUIJADA, Deputy Clerk

**Call to Order**

Chair Hinson called the meeting to order at 10:07 A.M.

**Approval of Minutes**

- a. September 8, 2023
- b. October 10, 2023

Chair Hinson called for a motion to approve the minutes.

**CATHY JOHNSON MADE A MOTION TO APPROVE THE MINUTES AND COMMISSIONER  
NESMITH MADE THE SECOND. THE BOARD VOTED 4-0 TO APPROVE.**

**Discussion and Direction of Petition Hearing**

Mr. Baptiste stated they heard the petitions about a week ago, and he prepared a packet that represents a potential decision. He stated it could be modified and it was a recommendation on what they have heard.

*Chrissy Shorter-Arnold appeared at 10:09 A.M.*

Mr. Baptiste mentioned the William and Cathy Farr petition. He stated they heard from the Farr's and their main issue was the value of their property was too high. They did not have the financial need to pay the appraiser's price. He stated the evidence was that the home was bought at \$300,000. The Property Appraiser normally appraises at 85%. That 85% would have been at \$255,000. They assessed a Just Value at \$190,000. The Property Appraiser presented evidence that showed how they arrived at that value. He stated it was open for discussion to deny this petition.

Chair NeSmith stated it was thoroughly assessed and he stated Chrissy Shorter gave clarification on square footage.

Chrissy Shorter-Arnold agreed with the decision to deny. She stated it should have been resolved before getting to the Board. She did not think that having bias remorse should play a factor.

**COMMISSIONER NESMITH MADE A MOTION TO DENY THE PETITIONER'S REQUEST AND CHRISSEY SHORTER-ARNOLD MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THIS MOTION.**

Mr. Baptiste stated with the second petitioner, they are all going to have the same case number. The Holland M. Ware Foundation had several petitions they filed. The first petition is at 448 Bristol Highway Quincy, Florida. The Just value is \$48, 635. The taxable value is \$12, 545. The petitioner was not present at the last meeting and did not present evidence. The issue on this was whether or not there was a home on the property. The demolition permit was not pulled until April. The property gets appraised as of January 1. The property was appraised to have a house on it. The taxpayer objected and argued the home was not there in April and the entire year and it should not be counted. The Property Appraisers confirmed that as of January 1, the home was still there and the property has to be appraised as if a home was there.

The second issue of this petition was that the value increased because they wanted it treated as agricultural property. Agricultural property is defined as the use of it, and the Property Appraiser found out it was not being used in any kind of way. Mr. Baptiste recommended to deny the petition.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION TO DENY THIS PETITION AND COMMISSIONER NESMITH MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

Mr. Baptiste went on to the 3<sup>RD</sup> case under the Holland M. Ware Petition. He stated it was located at 3996 Bristol Highway Quincy, Florida. He stated this was another property that was also under the same petition. He stated the Just Value is \$41,881. The taxable value is \$34, 854. The Petitioner was not present at the hearing nor submitted evidence. He recommended that the Board find that the Property Appraiser correctly valued the property at \$41,881.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION TO DENY THIS PETITION AND COMMISSIONER NESMITH MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

Mr. Baptiste stated the next petition was under the same case number with Holland M. Ware Foundation. This is at Hosford Highway Quincy, Florida. The Just Value is at \$301,860. The taxable value is \$25,507. The Petitioner was not present at the hearing nor submitted evidence.

The taxpayer agreed to withdraw, but they never received the form. The property was reclassified as 60 acres of swamp, 5.5 acres of timber 3, 84.6 acres of timber 2. He made a recommendation to deny this petition because the Property Appraiser followed the DOR audit when classifying the property.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION TO DENY THIS PETITION AND FREDERICA YOUNG MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

Mr. Baptiste went on to the next petition under the Holland M. Ware Foundation. He stated there was an error showing 563 acres but it was actually 536 acres. They had corrected the TRIM Notice.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION TO DENY THIS PETITION AND CATHY JOHNSON MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

The last petition under Holland M. Ware has property that was previously classified as 257 acres of swamp and 467 acres of timber 3. After the DOR Audit, they determined there was 82 acres of swamp and 500 acres of timber 3 and 57 acres of timber 2. Mr. Baptiste made a recommendation to deny petition because the DOR audit reclassified the property.

**CATHY JOHNSON MADE THE MOTION TO DENY THIS PETITION AND CHRISSY SHORTER-ARNOLD MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

Chair Hinson asked for a motion to approve the minutes for today's meeting. The Deputy Clerk gave a brief summary of the notes that were taken.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION TO APPROVE THE MINUTES FOR OCTOBER 17 AND ALLOW THE CHAIR TO SIGN AND COMMISSIONER NESMITH MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

**Discussion of Attorney Fees**

Mr. Baptiste stated at the last meeting, the Board voted on a flat fee. He stated he has an invoice of \$23k and can email it to everyone.

**CHRISSY SHORTER-ARNOLD MADE THE MOTION FOR \$20K FOR ATTORNEY FEES AND COMMISSIONER NESMITH MADE THE SECOND. THE BOARD VOTED 5-0 TO APPROVE THE MOTION.**

Gadsden County Value Adjustment Board  
October 17, 2023 – Petition Hearing Meeting

**Adjournment**

**WITH A MOTION FROM CATHY JOHNSON, CHAIR HINSON ADJOURNED THE MEETING AT 10:46  
A.M.**

**GADSDEN COUNTY, FLORIDA**

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**ERIC HINSON, Chair  
Value Adjustment Board**

**ATTEST:**

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**NICHOLAS THOMAS, Clerk**