

NOTICE

TAX IMPACT OF THE VALUE ADJUSTMENT BOARD

COUNTY OF LEE

Members of the Board

Honorable Ray Judah
Board of County Commissioners - District #3

Honorable Frank Mann
Board of County Commissioners - District #5

Honorable Brian Bigelow
Board of County Commissioners - District #2

Honorable Jane E. Kuckel, Ph. D.
School Board - District #3

Honorable Steven K. Teuber
School Board - District #4

The Value Adjustment Board meets each year to review complaints regarding property tax assessment and exemptions.

The purpose of the board is to enhance fairness in property taxes by correcting errors when they are found to exist.

THE FOLLOWING TABLE SUMMARIZES THIS YEAR'S (2007) ACTION BY THE BOARD

Type Of Property	Column 1 Number of Exemption Requests Granted by the Board	Column 2 Total Number Of Exemption Requests	Column 3 Number Of Assessments Reduced By The Board	Column 4 Total Number Of Requests For Assessments Reductions	Column 5 Reduction In Taxable Value Due To Board Action	Column 6 Loss in Tax Dollars
Residential	0	14	79	2,985	13,242,530	210,945.78
Commercial	0	0	32	348	31,862,980	507,551.79
Industrial and Miscellaneous	0	0	3	119	127,770	2,035.28
Agricultural or Classified Use	38	398	0	23	24,251,490	386,306.84
(Tangible) Business Machinery and Equipment	0	0	0	240	0	0.00
Vacant Lots and Acreage	0	0	92	4,442	4,447,620	70,847.03
TOTALS	38	412	206	8,157	73,932,390	1,177,686.70

ALL TAXPAYERS SHOULD BE AWARE THAT BOARD ACTIONS WHICH REDUCE TAXABLE VALUE CAUSE TAX RATES APPLICABLE TO ALL PROPERTY TO BE PROPORTIONALLY HIGHER.

Questions concerning the actions taken by this Board may be addressed to the Chairperson or Clerk at the following telephone numbers.

CHAIRPERSON RAY JUDAH (239) 533-2223

CLERK CHARLIE GREEN (239) 533-2328

**LEE COUNTY VALUE ADJUSTMENT BOARD
COMPARATIVE STATISTICAL SUMMARY 2000-2007**

PETITION INFORMATION

	2000	2001	2002	2003	2004	2005	2006	2007
TOTAL PETITIONS REC'D (ADJ FOR DOUBLE HEARINGS)	1,654.0	519.0	551.0	891.0	486.0	808.0	2,234.0	3,789.0
TOTAL WITHDRAWN-DUPLICATE-INVALID PETITIONS	1,474.0	291.5	233.0	393.0	249.0	469.0	841.5	1,334.0
TOTAL PETITIONS HEARD BY SPECIAL MAGISTRATES	180.0	227.5	318.0	498.0	237.0	339.0	1,392.5	2,455.0
NO. PETITIONS GRANTED BY SPECIAL MAGISTRATES	50.0	44.0	56.0	34.0	75.1	190.0	75.5	165.5
SPECIAL MAGISTRATE GRANTED % OF PETITIONS REC'D	3.0%	8.5%	10.2%	3.8%	15.5%	23.5%	3.4%	4.4%
SPECIAL MAGISTRATE GRANTED % OF PETITIONS HRD	27.8%	19.3%	17.6%	6.8%	31.7%	56.0%	5.4%	6.7%
PA GRANTED REDUCTION/EXEMPTION	1,347.0	167.0	101.0	210.0	104.0	246.0	227.0	347.0
PROPERTY APPRAISER INCREASED ASSESSMENT	0.0	32.0	1.0	3.0	27.0	17.0	5.0	28.0
WITHDRAWN WITHOUT ADJUSTMENT	126.0	92.5	126.0	173.0	116.0	197.0	586.5	961.0
PARCEL INFORMATION								
TOTAL PARCELS ON ALL PETITIONS RECEIVED	1,754.0	655.0	616.0	1,144.0	696.0	1,021.0	2,991.0	8,569.0
NO. PARCELS FILED BY TAX AGENT OR ATTORNEY	Not Avail	Not Avail	Not Avail	689.0	464.0	710.0	1,241.0	6,128.0
FILED BY TAX AGENT/ATTORNEY % OF PARCELS REC'D	Not Avail	Not Avail	Not Avail	60.2%	66.7%	69.5%	41.5%	71.5%
TOTAL WITHDRAWN-DUPLICATE-INVALID PARCELS	Not Avail	Not Avail	244.0	631.0	416.0	663.0	998.0	2,295.0
TOTAL PARCELS HEARD BY SPECIAL MAGISTRATE	Not Avail	Not Avail	372.0	513.0	280.0	358.0	1,993.0	6,264.0
NO. PARCELS REPRESENTED BY AGENT AT HEARING	Not Avail	Not Avail	293.0	121.0	212.0	606.0	4,846.0	
FILED BY TAX AGENT/ATTORNEY % OF PARCELS HEARD	Not Avail	Not Avail	57.1%	43.2%	59.2%	30.4%	77.4%	
NO. PARCELS GRANTED BY SPECIAL MAGISTRATE	50.0	44.0	93.0	41.0	109.0	195.0	269.0	244.0
SPECIAL MAGISTRATE GRANTED % OF PARCELS REC'D	2.9%	6.7%	15.1%	3.6%	15.7%	19.1%	9.0%	2.8%
SPECIAL MAGISTRATE GRANTED % OF PARCELS HEARD	Not Avail	Not Avail	25.0%	8.0%	38.9%	54.5%	13.5%	3.9%
FRACTIONS REPRESENT PETITIONS WITH MIXED RESULTS ON MULTIPLE STRAP NOS.								
AGRICULTURAL EXEMPTION PETITIONS	45.0	19.5	50.0	30.0	30.00	30.00	57.00	102.0
Special Magistrate Denied or Deemed Untimely	16.0	9.5	16.0	15.0	5.87	15.0	39.0	64.0
Special Magistrate Granted	27.0	10.0	33.0	12.0	23.13	13.0	10.0	19.0
Property Appraiser's Office Granted/Withdrawn	0.0	0.0	0.0	2.0	0.00	0.0	3.0	13.0
Withdrawn without Exemption	2.0	0.0	1.0	1.0	1.00	2.0	5.0	6.0
HOMESTEAD/SAVE OUR HOMES/DEFERRAL PETITIONS	1,229.5	23.0	8.0	18.0	8.00	13.00	10.00	18.5
Special Magistrate Denied or Deemed Untimely	39.5	13.0	4.0	7.0	5.50	8.0	9.0	3.0
Special Magistrate Granted	1.0	3.0	3.0	1.0	1.50	1.0	0.0	0.0
Property Appraiser's Office Granted/Withdrawn *	1,189.0	6.0	0.0	10.0	1.00	4.0	1.0	12.5
Withdrawn without Exemption	0.0	1.0	1.0	0.0	0.00	0.0	0.0	3.0
OTHER EXEMPTION PETITIONS	5.0	1.0	1.0	2.0	0.50	1.00	8.00	0.0
Special Magistrate Denied	1.0	1.0	1.0	0.0	0.50	0.0	6.0	0.0
Special Magistrate Granted	1.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0
Property Appraiser's Office Granted/Withdrawn	2.0	0.0	0.0	0.0	0.00	1.0	2.0	0.0
Withdrawn without Exemption	1.0	0.0	0.0	2.0	0.00	0.0	0.0	0.0
REAL PROPERTY VALUATION PETITIONS	342.5	307.0	389.5	793.0	363.50	531.0	1,923.0	3,422.5
Special Magistrate Denied or Deemed Untimely	53.5	109.0	137.0	361.0	81.00	88.0	1,001.0	1,966.5
Special Magistrate Granted	21.0	16.0	20.0	21.0	48.50	37.0	60.5	144.5
Special Magistrate Remanded to PA (Unresolved)	0.0	0.0	0.0	1.0	0.00	2.0	0.0	0.0
Special Magistrate Deemed Untimely	0.0	0.0	27.0	50.0	9.00	18.0	127.0	101.0
Property Appraiser's Office Reduced/Withdrawn	148.0	117.0	95.0	195.0	101.00	207.0	210.0	305.5
Property Appraiser's Office Increased Value	119.0	56.0	104.5	155.0	98.00	155.0	509.5	877.0
Withdrawn without Reduction	1.0	0.0	5.0	7.0	2.00	7.0	10.0	
Invalid and/or Duplicate Petitions								
TANGIBLE PROPERTY VALUATION PETITIONS	32.0	168.5	99.5	48.0	71.00	228.0	217.0	240.0
Special Magistrate Denied	20.0	51.0	68.0	26.0	60.00	19.0	131.0	154.0
Special Magistrate Granted	0.0	15.0	0.0	0.0	1.00	137.0	4.0	0.0
Special Magistrate Deemed Untimely	0.0	0.0	6.0	4.0	0.00	0.0	0.0	0.0
Property Appraiser's Office Reduced/Withdrawn	8.0	44.0	6.0	3.0	2.00	34.0	10.0	14.0
Property Appraiser's Office Increased Value	0.0	23.0	0.0	0.0	3.00	0.0	0.0	0.0
Withdrawn without Reduction	4.0	35.5	19.5	15.0	5.00	38.0	72.0	72.0
LEGAL HEARINGS - Except Exemptions & Late Filed	0.0	0.0	3.0	0.0	13.00	5.0	4.0	6.0
Special Magistrate Denied	0.0	0.0	3.0	0.0	0.00	1.0	3.0	1.0
Special Magistrate Granted	0.0	0.0	0.0	0.0	1.00	2.0	1.0	2.0
Withdrawn before Hearing	0.0	0.0	0.0	0.0	12.00	2.0	0.0	3.0
No. of Dates Hearings were held (adj for two rooms some dates)	10.0	17.0	17.0	20.0	15.0	15.0	46.0	126.0
No. of Tapes used by Minutes Office	25.0	41.0	43.0	60.0	37.0	37.0	120.0	333.0
No. of Trips made to the Constitutional Complex	15.0	18.0	28.0	38.0	23.0	22.0	59.0	140.0
Approximate No. hours spent in Hearings	38.2	54.5	64.0	97.1	63.0	62.0	240.0	611.0
No. of Petitions requiring multiple hearings	N/A	N/A	N/A	27.0	3.0	2.0	15.0	47.0

* Beginning in 2001, the Property Appraiser's Office discontinued the practice of sending withdrawn homestead petitions to the VAB, substantially reducing paperwork for Minutes.

2007 LEE COUNTY VALUE ADJUSTMENT BOARD Attachment 5b-Exh 1
SPECIAL MAGISTRATE EXPENSE SUMMARY INFORMATION APRIL 8, 2008

	2000	2001	2002	2003	2004	2005	2006	2007
No. Petitions Received (adj for double hearings)	1,654	519	551	891	486	808	2,234	3,789
No. of Parcels Petitioned	1,754	655	626	1,144	696	1,021	2,991	8,569
No. of Petitions Heard (unadjusted)	180.0	227.5	318.0	498.0	237.0	339.0	1,392.5	2,455.0*
No. of Parcels Heard (unadjusted)	Not Avail	Not Avail	372.0	513.0	280.0	358.0	1,993.0	6,264.0*
Petitions Heard % of Petitions Received	10.9%	43.8%	57.7%	55.9%	48.8%	42.0%	62.3%	64.8%
Parcels Heard % of Parcels Received	N/A	N/A	59.4%	44.8%	40.2%	35.1%	66.6%	73.1%
No. Parcels represented by agent at hearing	N/A	N/A	N/A	293.0	121.0	212.0	606.0	4,846.0
Parcels rep by agent % of parcels heard	N/A	N/A	N/A	57.1%	43.2%	59.2%	30.4%	77.4%
Special Magistrate Fees-Aug/Sept		1,295	4,249		1,550	2,688	8,790	13,235
Special Magistrate Fees-Oct/Mar	12,325	21,226	21,085	58,238	18,550	22,184	75,105	199,595
Total Special Magistrate Fees	12,325	22,521	25,334	58,238	20,100	24,872	83,895	212,830
Special Magistrate charge per petition heard	68.47	98.99	79.67	116.94	84.81	73.37	60.25	86.69
Special Magistrate charge per parcel heard	N/A	N/A	40.47	113.52	71.79	69.47	42.09	33.98

2007 Special Magistrate Fee Summary

Hearing Type	Sp Mag	No. Pet. Heard	No. Parcels	Billed Total Hrs	Hrs per parcel	Charges for Time @ \$125/hour	Hrly cost per petition	Hrly cost per parcel	Mileage Charges	Total Invoice
Residential	Gonce	378	378	202.00	0.53	25,250.00	66.80	66.80	149.60	25,399.60
Residential	Hearn	576	1,985	328.00	0.17	41,000.00	71.18	20.65	2,114.61	43,114.61
Residential	Newell	462	483	255.00	0.53	31,875.00	68.99	65.99	0.00	31,875.00
Residential	Rossetter	273	984	175.50	0.18	21,937.50	80.36	22.29	280.74	22,218.24
Category Totals		1,689	3,830	960.50	0.25	120,062.50	71.08	31.35	2,544.95	122,607.45
Commercial	Nystrom	114	1,470	206.91	0.14	25,863.75	226.88	17.59	1,240.63	27,104.38
Commercial	Scott	107	114	57.50	0.50	7,187.50	67.17	63.05	0.00	7,187.50
Commercial	Hernet	111	111	92.00	0.83	11,500.00	103.60	103.60	998.13	12,498.13
Commercial	Golicz	80	118	55.00	0.47	6,875.00	85.94	58.26	1,012.68	7,887.68
Category Totals		412	1,813	411.41	0.23	51,426.25	124.82	28.37	3,251.44	54,677.69
TPP	Blackburn	137	137	18.75	0.14	2,343.75	17.11	17.11	260.12	2,603.87
TPP	Lagace	5	5	4.00	0.80	500.00	100.00	100.00	72.75	572.75
TPP	Weinert	12	12	12.50	1.04	1,562.50	130.21	130.21	135.80	1,698.30
Category Totals		154	154	35.25	0.23	4,406.25	28.61	28.61	468.67	4,874.92
Attorney	Rutland	54	317	72.90	0.23	9,112.50	168.75	28.75	430.76	9,543.26
Attorney	Langford **	37	40	66.30	1.66	10,475.00	283.11	261.88	0.00	10,475.00
Attorney	Henry	99	1,391	63.05	0.05	7,881.25	79.61	5.67	28.80	7,910.05
Attorney	Cino	39	43	18.70	0.43	2,337.50	59.94	54.36	404.50	2,742.00
Category Totals		229	1,791	220.95	0.12	29,806.25	130.16	16.64	864.06	30,670.31
Overall Totals *		2,484	7,588	1,628.11	0.21	205,701.25	82.81	27.11	7,129.12	212,830.37

* Differences between figures for petitions & straps heard are due to petitions that were heard twice for different purposes.

** Invoice for Attorney Langford to be adjusted downward pending notification to him of adjustment.