

**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<br>Number of Exemption Requests Granted by the Board | Column 2<br>Total Number Of Exemption Requests | Column 3<br>Number Of Assessments Reduced By The Board | Column 4<br>Total Number Of Requests For Assessments Reductions | Column 5<br>Reduction In Taxable Value Due To Board Action | Column 6<br>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                       |
| <b>TOTALS</b>                               | <b>38</b>   | <b>412</b>                                     | <b>206</b>   | <b>8,157</b>  | <b>73,932,390</b>  | <b>1,177,686.70</b>             |

**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    |
|--|-----------|-----------|-----------|---------|--------|---------|---------|---------|
| <b>TOTAL PETITIONS REC'D (ADJ FOR DOUBLE HEARINGS)</b>                         | 1,654.0   | 519.0     | 551.0     | 891.0   | 486.0  | 808.0   | 2,234.0 | 3,789.0 |
| <b>TOTAL WITHDRAWN-DUPLICATE-INVALID PETITIONS</b>                             | 1,474.0   | 291.5     | 233.0     | 393.0   | 249.0  | 469.0   | 841.5   | 1,334.0 |
| <b>TOTAL PETITIONS HEARD BY SPECIAL MAGISTRATES</b>                            | 180.0     | 227.5     | 318.0     | 498.0   | 237.0  | 339.0   | 1,392.5 | 2,455.0 |
| <b>NO. PETITIONS GRANTED BY SPECIAL MAGISTRATES</b>                            | 50.0      | 44.0      | 56.0      | 34.0    | 75.1   | 190.0   | 75.5    | 165.5   |
| <b>SPECIAL MAGISTRATE GRANTED % OF PETITIONS REC'D</b>                         | 3.0%      | 8.5%      | 10.2%     | 3.8%    | 15.5%  | 23.5%   | 3.4%    | 4.4%    |
| <b>SPECIAL MAGISTRATE GRANTED % OF PETITIONS HRD</b>                           | 27.8%     | 19.3%     | 17.6%     | 6.8%    | 31.7%  | 56.0%   | 5.4%    | 6.7%    |
| <b>PA GRANTED REDUCTION/EXEMPTION</b>  | 1,347.0   | 167.0     | 101.0     | 210.0   | 104.0  | 246.0   | 227.0   | 347.0   |
| <b>PROPERTY APPRAISER INCREASED ASSESSMENT</b>                                 | 0.0       | 32.0      | 1.0       | 3.0     | 27.0   | 17.0    | 5.0     | 28.0    |
| <b>WITHDRAWN WITHOUT ADJUSTMENT</b>  | 126.0     | 92.5      | 126.0     | 173.0   | 116.0  | 197.0   | 586.5   | 961.0   |
| <b>PARCEL INFORMATION</b>  |           |           |           |         |        |         |         |         |
| <b>TOTAL PARCELS ON ALL PETITIONS RECEIVED</b>                                 | 1,754.0   | 655.0     | 616.0     | 1,144.0 | 696.0  | 1,021.0 | 2,991.0 | 8,569.0 |
| <b>NO. PARCELS FILED BY TAX AGENT OR ATTORNEY</b>                              | Not Avail | Not Avail | Not Avail | 689.0   | 464.0  | 710.0   | 1,241.0 | 6,128.0 |
| <b>FILED BY TAX AGENT/ATTORNEY % OF PARCELS REC'D</b>                          | Not Avail | Not Avail | Not Avail | 60.2%   | 66.7%  | 69.5%   | 41.5%   | 71.5%   |
| <b>TOTAL WITHDRAWN-DUPLICATE-INVALID PARCELS</b>                               | Not Avail | Not Avail | 244.0     | 631.0   | 416.0  | 663.0   | 998.0   | 2,295.0 |
| <b>TOTAL PARCELS HEARD BY SPECIAL MAGISTRATE</b>                               | Not Avail | Not Avail | 372.0     | 513.0   | 280.0  | 358.0   | 1,993.0 | 6,264.0 |
| <b>NO. PARCELS REPRESENTED BY AGENT AT HEARING</b>                             | Not Avail | Not Avail | 293.0     | 121.0   | 212.0  | 212.0   | 606.0   | 4,846.0 |
| <b>FILED BY TAX AGENT/ATTORNEY % OF PARCELS HEARD</b>                          | Not Avail | Not Avail | 57.1%     | 43.2%   | 59.2%  | 30.4%   | 77.4%   |         |
| <b>NO. PARCELS GRANTED BY SPECIAL MAGISTRATE</b>                               | 50.0      | 44.0      | 93.0      | 41.0    | 109.0  | 195.0   | 269.0   | 244.0   |
| <b>SPECIAL MAGISTRATE GRANTED % OF PARCELS REC'D</b>                           | 2.9%      | 6.7%      | 15.1%     | 3.6%    | 15.7%  | 19.1%   | 9.0%    | 2.8%    |
| <b>SPECIAL MAGISTRATE GRANTED % OF PARCELS HEARD</b>                           | Not Avail | Not Avail | 25.0%     | 8.0%    | 38.9%  | 54.5%   | 13.5%   | 3.9%    |
| <b>FRACTIONS REPRESENT PETITIONS WITH MIXED RESULTS ON MULTIPLE STRAP NOS.</b> |           |           |           |         |        |         |         |         |
| <b>AGRICULTURAL EXEMPTION PETITIONS</b>  | 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     |
| <b>HOMESTEAD/SAVE OUR HOMES/DEFERRAL PETITIONS</b>                             | 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     |
| <b>OTHER EXEMPTION PETITIONS</b>   | 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     |
| <b>REAL PROPERTY VALUATION PETITIONS</b>                                       | 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   |           |           |           |         |        |         |         |         |
| <b>TANGIBLE PROPERTY VALUATION PETITIONS</b>                                   | 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    |
| <b>LEGAL HEARINGS - Except Exemptions &amp; Late Filed</b>                     | 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         |
| <b>Category Totals</b>  |             | <b>1,689</b>   | <b>3,830</b> | <b>960.50</b>    | <b>0.25</b>    | <b>120,062.50</b>             | <b>71.08</b>           | <b>31.35</b>         | <b>2,544.95</b> | <b>122,607.45</b> |
| 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          |
| <b>Category Totals</b>  |             | <b>412</b>     | <b>1,813</b> | <b>411.41</b>    | <b>0.23</b>    | <b>51,426.25</b>              | <b>124.82</b>          | <b>28.37</b>         | <b>3,251.44</b> | <b>54,677.69</b>  |
| 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          |
| <b>Category Totals</b>  |             | <b>154</b>     | <b>154</b>   | <b>35.25</b>     | <b>0.23</b>    | <b>4,406.25</b>               | <b>28.61</b>           | <b>28.61</b>         | <b>468.67</b>   | <b>4,874.92</b>   |
| 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          |
| <b>Category Totals</b>  |             | <b>229</b>     | <b>1,791</b> | <b>220.95</b>    | <b>0.12</b>    | <b>29,806.25</b>              | <b>130.16</b>          | <b>16.64</b>         | <b>864.06</b>   | <b>30,670.31</b>  |
| <b>Overall Totals *</b> |             | <b>2,484</b>   | <b>7,588</b> | <b>1,628.11</b>  | <b>0.21</b>    | <b>205,701.25</b>             | <b>82.81</b>           | <b>27.11</b>         | <b>7,129.12</b> | <b>212,830.37</b> |

\* 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.