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Minutes County of Volusia Value Adjustment Board Final Board Meeting of 2020

On this 22nd day of March, 2021, the Value Adjustment Board held its Final Board Meeting for the 2020 session. The meeting location, 123 W. Indiana Avenue, Council Chambers Suite 204, in Deland, Florida. The meeting is open to the public and notice pursuant to F.A.C. 12D-9.007. Chair, Barbara Girtman, called the meeting to order at 8:30 a.m. The Deputy Clerk performed roll call, a quorum was present with the following members in attendance:

Board Members

Barbara Girtman, Council Member

Ben Johnson, Council Member

Rueben Colon, School Board Member

Ross Janke, School Board Citizen Member

Board Legal Counsel

Aaron Thalwitzer, Esq.

Deputy Clerk

Wanda Bailey

The first order of business is Item 1: Consent Agenda for Minutes for the following meeting:

1. Special Session Meeting of 2020

The Chair asked if everyone had an opportunity to review the Special Session minutes held on September 28, 2020 and if there are any questions or corrections to the minutes. She asked if there were any objections to approve the minutes; hearing none, the minutes are approved.

Next, Item 2: Public Participation

Chair Girtman ask Attorney Thalwitzer following the public participation, is the board to take action on the petitions individually or should the petitions be incorporated into Item 3- Recommendation for Approval. Attorney Thalwitzer stated the latter. The board could not take any action today other than to correct special magistrate recommendations. There are four public participation request. Item 2A is petition 2020-00001, Mr. James Coverdale. Mr. Coverdale stated his name, he's 67 and lives at 2552 Selleck Ave, New Smyrna Beach and his wife, Karen at 2734 Dristol LN, Deltona. He and his family has lived at his address since 1972, his wife Karen and her family has lived at her address since 1984. Their case as homestead, married, separate family units was already decided in 2013 through 2016 by Morgan Gilreath and their files were closed. In November 2019, the current property appraiser decided to open our closed files and change the rules in order to re-decide our case from Morgan Gilreath, disqualify one of them from previously granted homestead exemption and to back charge taxes plus a \$2500 extra. This has been a conning fabrication, manipulation and discrimination by the current property appraiser and shouldn't be allowed. He had no business opening a closed files because our case was already decided, res judicata. I ask my item be pulled, the magistrate's recommendation not be accepted and my homestead should be restored for multiple additional reasons, other than res judicata. Number 1, I was not able to properly present my case at the virtual hearing because of

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multiple and reoccurring technical issues and also my evidence was not even viewable. I am suppose to be able to present my case and that was not possible. I need to be heard either here or another time. Number 2, the reason for denial as stated in the recommendation on page 1 is not accurate. The property appraiser has had copies of the tax returns all along and I also provided copies to the magistrate at the hearing. Therefore, the recommendation is not relevant. Number 3, the magistrate referred to my bringing up res judicata and collateral estoppel as a rule of law and that it was relevant and creditable, however, he never addressed it; which would have made the rest of this unnecessary. The property appraiser should not have been allowed to open our closed files and re-decide our case from Morgan Gilreath. Closed files are closed for a reason, they've been decided, res judicata. Automatic renewal are just that unless the situation changes on our part, which it hasn't. Number 4, the brief I have attached to the public participation form explains in further detail. I hope all of you have read it. I want to make sure it is included in the record of this meeting. (see attachments) Thank you for your time and consideration. Do you have any questions?

Chair Girtman had one question. She asked Mr. Coverdale, you were not allowed to present your case? Mr. Coverdale, I couldn't present any of my evidence. We asked questions back and forth but that kept getting interrupted, either the audio went out or the video went out but I couldn't present my case. It was no one's fault, it was something that just happens and what you are going to do with that. The Chair stated that due to Covid you couldn't properly present your case. Mr. Coverdale stated he couldn't present a case. Chair Girtman thanked Mr. Coverdale. Mr. Coverdale reiterated that the brief he submitted with the public participation form be attached for the record somehow. It is important. Chair Girtman referred to the clerk to make sure it is attached. Chair Girtman asked the board if there are any more questions. Mr. Colon didn't have a question, he wanted clarity on what technical difficulties were had and what other opportunities were given for him to present. The data he is stating he could not present. Attorney Thalwitzer stated that any documentary evidence submitted is a part of the record. The magistrate obviously does not prepare his recommendation during the hearing but goes back later and reviews all the documentary evidences whether or not it was presented at hearing. It is part of the record and the magistrate does review it. Mr. Coverdale asked the board if everyone knew what res judicata and collateral estoppel is because it is an important part of his presentation. Chair Girtman referred to Attorney Thalwitzer who stated that those are legal doctrines; res judicata would apply when you have the same party on the same issue, the difference here would be the passage of time. There may be something else as well, I would not know why or what the procedure is as to why the property appraiser's office would review or open up a file, that's up to them. The Value Adjustment Board does not oversee that or has any power over that but to be direct, those don't apply here; especially collateral estoppel. Res judicata requires an appeal and going back down and then re-litigating the issue that was decided on appeal, which doesn't apply to the case here. Mr. Coverdale stated he had more information on them if he could elaborate on it. He was not allowed to present it the first time around. Res judicata means the case is already decided and we are not going to come back later and re-decide it again. It's already decided, it's done. It's called claim preclusion. The Chair asked if he was an attorney and he stated no and said it's a Latin term for a matter of decided and refers to either of two concepts in both civil law and common

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law; legal system in which a case had a final decision, which there was. Morgan Gilreath was qualified to make the judgement and he made the judgement, so to come back and re-decide all over again is like his judgement didn't mean anything so this one wouldn't mean anything either if this property appraiser is allowed to go into a previous administration and re-decide a decision for him means another administration can do the same thing and we end up going around in circle. The Chair ended the discussion and asked the board if there were any more questions. Mr. Colon had a question for counsel; all the things he brought up were they considered by the magistrate? Counsel stated yes the evidence was there in the recommendation and was certainly considered. Chair Girtman asked the property appraiser is it typical to reevaluate cases over time, what would cause you to open? Mr. Bartlett, property appraiser stated they constantly review properties to make sure what we are doing is current, up to date and correct. In this case, the law changed after Mr. Gilreath had made his decision and because of Mr. Gilreath decision, we have waived the penalties and interest normally applied and all we're seeking in this case is the taxes that should have been paid. The Chair thanked the property appraiser. Mr. Janke had a question, didn't we have the exact same issue last year about dual homesteads? Mr. Bartlett explained you cannot have two homesteads anywhere in the state Florida or one here and one in New York, for example. The Florida constitution allows each family unit to have one homestead. The Coverdales, of course, have two homesteads. If they were estranged as a married couple, then they could have two homesteads. They refused to sign the affidavit saying that they are estranged so they are only entitled to one.

Item 2B, petition 2020-00035, The Harr Law Firm. My name is Jason Harr, I grew up in Ormond Beach, FL, came back after school approximately 5 years ago and bought a building which houses me and my two employees. For some odd reason, the building I paid \$265,000 approximately 5 years ago saw an increase in taxes in one year of \$274,200 to \$296,253, a \$19,000 increase without me making any improvements on the building whatsoever. I complied with the administrative process. I participated in a telephonic hearing which the magistrate had extreme difficulty connecting all of us. The property appraiser office presented evidence that they did not turn over to me. The value that is placed on my building is over \$40,000 more than what I paid for it, 5 years ago. There's absolutely no justification for this \$19,000 increase in one year on a building that wouldn't sell for \$296,253 if I put it up for sell. The value is grossly over inflated, the process itself has been dilatory and has violated my constitutional rights. I attempted to reach out to the property appraiser office but that just fell on death ears. I didn't get a return email, text, courier pigeon or anything which is somewhat disheartening. Nonetheless, I'm asking you to properly adjust downward the actual value of my building as there is simply no justification whatsoever for a \$19,000 increase on a building that isn't worth anywhere close to that as well as a flawed appellate process which did not allow me to see evidence against me by the property appraiser. Quite honestly, the representatives of the property appraiser office was very insulting to me and I felt like he shouldn't have reviewed the transcript and discipline or at least conducted internal affairs investigation to the way his employees behaved. I don't believe members of the property appraiser office should insult us. Thank you for taking the time to hear my appeal and I hope and pray you will adjust my building. I typically pay early to get that 2% benefit. I am here to answer any questions you may or may not have. The chair thanked Mr.

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Harr. She asked if any of the board members had any questions. Mr. Colon asked if the evidence that was presented, did he receive it. Mr. Harr stated he did not, that's why he reach out to Mr. Bartlett's office hoping to see it and have not seen it to this day. Mr. Colon asked the board attorney if that is normal practice. He stated that anything that is submitted to the VAB is recorded through the Axia system which is accessible to anyone. As far as receiving evidence in advance of the hearing requires a written request. Mr. Harr stated he did. He knew the process and what was required and he did it. The Chair asked Mr. Bartlett what is the average increase to commercial property. Do you have the last three years? Mr. Bartlett stated the average increase value of county property last year was over 8%. Chair asked about commercial property. Mr. Bartlett stated over 8%. The market tells us what the values are, we just reflect that. Mr. Bartlett did want to address Mr. Harr's comment about how his employees treated him. As Mr. Thalwitzer can confirm, the Florida Admin Code says that if the petitioner doesn't give any evidence to my office first, then we do not have to give our evidence to him. But, as you can see in the special magistrates report, he asked my employees to go ahead and explain our evidence to Mr. Harr which we did. And, also in his report, he points out that Mr. Harr cross examined my employees "with extreme vigor and detail and detail he crossed examine Mr. Cosat regarding his knowledge of the market data that he provided as evidence". He did not have to provide but we did at the request of the special magistrate; "The examination was extremely lengthy and very uncomfortable at times". So, Mr. Harr had every opportunity to cross examine my employees about the evidence which was explained to him in detail. The Chair thanked Mr. Bartlett.

Item 2C, petition 2020-00044, Dawkins Joel. He was not present.

Item 2D, petition 2020-00083, Nora Jones. She was not present.

Chair Girtman closed out the public participations.

Item 3: Recommend Approval of Magistrates Recommendations

Chair Girtman asked for a motion to approve all the recommendations of the special magistrates. Vice-Chair Ben Johnson made the motion, Ross Janke seconded. Any further questions, none. Any objections to the motion, none. The motion carried.

Item 4: Recommend Approval of the Notice of Tax Impact

Chair asked for a motion to approve the Notice of Tax Impact. Motioned by Ruben Colon and seconded by Vice-Chair, Ben Johnson. Any questions, none. Any objections to the motion, none. The motion carried.

Item 5: Recommend Approval of the Certifications of the Taxroll

- a. Real Property - \$36,374,256,822
- b. Tangible Personal Property - \$3,381,815,781
- c. Centrally Assessed Property - \$66,762,178

The Chair asked Attorney Thalwitzer if one motion for all three satisfy the board requirement. He stated yes. Motion to approve by Vice-Chair, Ben Johnson and seconded by Ruben Colon. No further discussion and no objections. The motion carried.

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Item 6: Recommend Approval of Annual Board Expenses

The annual board expenses for the 2020 session in accordance with the Florida Statutes, Section 194.015, three fifths shall be borne by the County of Volusia and two fifths of the expenses of the Value Adjustment Board shall be borne by the Volusia County School Board. The total expenses for the 2020 session is \$155,338.69. The County of Volusia share is \$93,203.21 and the Volusia County School Board share is \$62,135.48. Chair Girtman asked for a motion to approve the expenses. Ruben Colon made the motion to approve and Vice-Chair, Ben Johnson seconded. No further discussion and no objections. The motion carried.

Item 7: Recommend Approval of Billing of the School Board

Chair asked for a motion to approve the billing of the School Board. Ruben Colon made the motion to approve the billing and Vice-Chair, Ben Johnson seconded. No further discussion and no objections. The motion carried.

Item 8: Recommend Approval of the 2021 Board Meeting Schedule

The Board Meeting schedule for 2021, the Organizational Meeting is July 12, 2021 with an alternate date of July 19, 2021; Special Session Meeting is September 20, 2021 with an alternate date of September 27, 2021 and the Final Board Meeting is January 10, 2022 with an alternate date of January 17, 2022. Chair asked for a motion to approve meetings. Ruben Colon made the motion to approve the 2021 board meetings as presented and Vice-Chair, Ben Johnson seconded. No further discussion and no objections. The motion carried.

Item 9: 2020 Recommendations by SM John Robinson

The Chair proceeded to Item 9, the executive summary regarding recommendations by special magistrate, John Robinson, to Attorney Thalwitzer to explain and the suggestions noted in the summary about whether the board needs to take any additional actions on this item. Attorney Thalwitzer stated that a situation occurred this year that hasn't happened since he's been on the board but special magistrate Robinson got behind, way behind and it wasn't entirely his fault and he couldn't say if he was preparing the recommendations at the best possible pace. It seemed as if he was being reasonably diligent but at one point fell behind on about 150 recommendations. His understanding as to why he fell behind was because there were not enough magistrates to handle all the work. To some degree, he could be commended for stepping up, agreeing to it and handling it but at the same time his contract does require him to complete recommendations within 10 days, another 10 days a notice would go out for noncompliance, which was done. He was not trying to place blame on anyone, the clerk and Mr. Robinson did their best under the circumstances. His suggestions to avoid this from happening again is to hire additional magistrates, whether that's possible with the board doing what they have done before with the same rates, publishing the position the same way, he was not sure if this would attract more qualified magistrates. The alternatives which he suggests and is strictly at the board's discretion, but to try to avoid this from happening again is to increase the magistrates' hourly pay, possibly guarantee a certain amount of hours on a given day particularly if they have to travel. The magistrates come to hear one or two hearings then there is a no show, means they are doing a lot of traveling for very little pay. His suggestions are to consider raising the rates, creating a

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minimum number of hours for which they get paid in a given day and will be required to do VAB work as they can if there are no shows. They would not just be sitting there and accrue hourly rate. The other recommendation was to re-review their contract and emphasize that no matter how many petitions they do, no matter what other responsibilities they may have, they are ultimately responsible for completing the work. This is clear in their contract but is worth reemphasizing and the board can authorize damages in this case to Mr. Robinson but he was not suggesting to the board to do that but they have the authority to do so. He was suggesting to keep that in place and reemphasizing it. Chair Girtman thanked Mr. Thalwitzer and asked if COVID had any impact on it, were there additional cases because of the circumstances that would have also impacted this and what would be your recommendation on increasing the rate. He referred her to the clerk regarding the rate increase but are normally increased at \$25 per hour increments but that is totally up to the board. She asked were there a significant increase in cases. He did not know. He thought it was similar but did not have the numbers in front of him. The clerk stated the one petitioner had over 200 petitions but only 150 were heard. For clarity, the Chair asked so it was an increase in cases and the clerk stated yes. The Chair stated that it was reasonable especially in the time of COVID with everyone unsure and doing the best they could. She asked the board attorney do we want to see what happens going forward so we don't have these circumstances or is this something you were concerned with previously but with COVID brought it to a head. Board attorney stated it was brought up before. One other instance but I don't recall, hire as many qualified magistrates that apply and the board can designate as many magistrates as alternates but he did not think there was a distinction between regular and alternate magistrates.

The Chair stated from sitting on this board, she support increasing the pay, paying the expenses regarding travel because there is always an expense. When people don't show, you are left with the expense and we use the special magistrates for their expertise and they should be compensated. You pay for the service you receive. She opened the floor to the board. Vice-Chair, Ben Johnson agreed with her and stated with travel from the different counties two to three hours per day should be considered. He agrees with the Chair that travel should be considered. Mr. Colon stated that looking at the number of cases and the market we are in, this will be like this next year. A lot of the challenges we faced this year will most likely occur next year. He is supportive of whatever is needed to help our citizens to a fair process. Ben Johnson agreed to the hiring of more special magistrates. Attorney Thalwitzer stated that because of the date of evaluation on January 1st, COVID was not taken into account this year. It can be taken into account for 2021. He thinks it will increase the number of petitions for 2021; people tried to use it for this year but couldn't. Chair stated as far as the recommendation for amount (to board attorney), do you want to make the recommendation regarding the increase and how to increase the expenses to include reimbursement of travel. Attorney Thalwitzer stated the easiest one is to guarantee a certain number of hours if they travel to Deland for hearings but the easiest way to attract more is to increase the hourly rate. It's relatively common for magistrates not to be paid for travel. He recommends increasing the pay \$25 per hour across the board. Mr. Colon asked the board council what would be the fiscal impact of the increase. He did not have the exact number but estimated it to be roughly less than \$20,000 a year based on the magistrate expenses for this year. Mr. Colon believed it was volume that was the issue this year and he anticipates it

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to be volume next year. Mr. Janke asked council what is the average hourly rate from other counties. Board council stated between \$125 or \$150. Mr. Janke concern was the fiscal impact it would have if we used the IRS standard mileage rate. He felt increasing the per hour rate would be best because it is a fixed expense whereas the mileage calculations could fluctuate. There was much discussion about the rate and reimbursement of travel for the special magistrate and if they need to reconvene for further discussion, it would take place at the July meeting. This would still give the board time to re-advertise for additional magistrates. Chair Girtman asked for a motion. Mr. Johnson made a motion to increase the magistrate rate to \$125 per hour. Seconded by Mr. Janke. No objections. Motion carried.

Item 10: Other Business

Chair asked if there was any other business, hearing none she asked for a motion to adjourn.

Final, Item 11: Adjournment

Motion made by Ben Johnson, seconded by Ruben Colon. The meeting was adjourned at 9:22 A.M.

VAB FINAL DECISION ON HOMESTED EXEMPTION 2552 SELLECK AVE NSB FL

AT MY ORIGINAL HEARING DATE OF MONDAY OCTOBER 12, 2020 8:30 AM, IT WAS MY UNDERSTANDING THAT FOR SOME REASON THE MAGISTRATE WAS NOT AVAILABLE? AFTER ABOUT ½ HOUR, A REMOTE VIRTUAL MEETING WAS SET UP.

BECAUSE OF CONSTANT AUDIO & VIDEO PROBLEMS & EVEN DISCONNECTS, & THE MAGISTRATE NOT BEING ABLE TO VIEW ANY OF MY EVIDENCE, I WAS NOT PROPERLY HEARD. I WANT MY FAIR & JUST TIME.

BECAUSE OF DIVORCE, KAREN & I WERE HOMESTED INDIVIDUALS WITH SEPARATE FAMILY UNITS BEFORE WE MET, AS STATED IN OUR EVIDENCE (#4, 5a & b), THAT THE MAGISTRATE COULDN'T EVEN VIEW. MARRIAGE HASN'T CHANGED THAT FACT. OUR FAMILY UNITS STILL HAVEN'T EVEN MET, THEREFORE WE ARE STILL SEPARATE FAMILY UNITS. IT WOULD DEFY LOGIC AND BE INTELLECTUALLY DISHONEST TO SAY OTHERWISE.

THIS CASE INVOLVES THE CURRENT PROPERTY APPRAISER, OPENING JAMES & KAREN COVERDALE'S CLOSED FILES (BY THE FORMER PROPERTY APPRAISER – MORGAN GILREATH), WHOSE ADMIN WENT THROUGH 2016. WHY WERE OUR CLOSED FILES OPENED TO BEGIN WITH? THIS CASE WAS ALREADY DECIDED.

AFTER OPENING OUR CLOSED FILES, MR. BARTLETT ADDED ANOTHER REQUIREMENT OF "ESTRANGEMENT", AS IN DIVORCE, AND THE SIGNING OF AN AFFIDAVIT (EVIDENCE #13) THAT VIOLATES OUR CONSTITUTIONAL RIGHTS.

ESTRANGEMENT WAS NEVER REQUIRED BEFORE MY WIFE KAREN AND I QUALIFIED, NOR AN ACCEPTED PRACTICE. NEITHER WAS THIS AFFIDAVIT PROBABLY EVEN IN EXISTENCE.

THE IDEA THAT A HUSBAND & WIFE, SOMEHOW CANNOT BE SEPARATE FAMILY UNITS, BECAUSE OF AN INTACT MARRIAGE, IS JUST PLAIN NONSENSE, & IGNORES OUR REALITY, AND IS A REAPPEARANCE OF THE SAME THINKING REBUKED BY THE FLORIDA SUPREME COURT IN (JUDD VS SCHOOLEY 1963). THE APPELLATE COURT & PROPERTY APPRAISER, ALL GOT IT WRONG THEN TOO. (EVIDENCE #10 a, b, c)

IF WOMEN DON'T LOOSE THEIR IDENTITY & INDIVIDUALITY WHEN THEY MARRY, THEN NEITHER CAN OUR SEPARATE FAMILY UNITS. WE DIDN'T RAISE OUR CHILDREN TOGETHER, IN FACT THEY HAVEN'T EVEN MET. WE ARE NOT ONE HOUSEHOLD.

INDIVIDUALS CAN BE SEPARATE FAMILY UNITS (EVIDENCE #11), & WE HAVEN'T LOST OUR INDIVIDUALITY. FAMILY UNITS ARE CONSIDERED AS LIVING IN THE SAME HOUSEHOLD, (EVIDENCE #12), AND OUR FAMILY UNITS ARE NOT.

WE WERE SEPARATE FAMILY UNITS BEFORE WE MET, AND WE STILL ARE. EVIDENCE #4 & 7.

THE PROPERTY APPRAISER SAID IN HIS LETTER (EVIDENCE #8) THAT WE WERE QUALIFIED BEFORE, BUT SOMETHING CHANGED IN 2014. THE LAW, STATUTE, REVENUE CODE ALL HAVEN'T CHANGED – SO WHAT CHANGED? – A SEPARATE & ERRONEOUS APPELLATE COURT DECISION/OPINION IN ANOTHER COUNTY, IN A DIFFERENT CASE AND DIFFERENT CIRCUMSTANCES. HISTORY HAS SHOWN THAT IT HAS, & CAN CHANGE AGAIN. IT'S NOT SETTLED LAW.

THIS APPELLATE COURT CASE (OF 2014) WAS DURING MORGAN GILREATH'S ADMINISTRATION – THOUGH 2016. ON WHAT BASIS DID MR. BARTLETT AUDIT, REVIEW & REVERSE MORGAN GILREATH'S JUDGEMENT/DECISION?

THERE'S NO SOLID GROUND LIKE THIS – CHANGING SOMEONE ELSE'S DECISION AFTER THE FACT. AND ON WHAT – UNSETTLED LAW?

THE LEGISLATURE HAS TO MAKE NEW LAW, NOT MR. BARTLETT.

IT WAS THE CURRENT PROPERTY APPRAISER'S DECISION TO USE THIS AS A MANIPULATION TO OPEN OUR CLOSED FILES, ADD ANOTHER REQUIREMENT THAT WASN'T THERE BEFORE, IGNORE THE PREVIOUS ADMINISTRATIONS DETERMINATION, STRIP ME OF MY HOMESTEAD EXEMPTION, CHARGE ME BACK TAXES INTO THE PREVIOUS ADMINISTRATION'S AUTHORITY, INCREASE MY PRESENT TAXES, OPEN MY PROPERTY TO LAW SUITS & POSSIBLE FINANCIAL RUIN. I COULD BECOME HOMELESS.

THIS IS WHY THE RULE OF LAW "RES JUDICATA & COLLATERAL ESTOPPEL" (IT'S ALREADY BEEN DECIDED) IS IMPORTANT. IT'S NOT FAIR OR JUST TO REDECIDE A MATTER THAT HAS ALREADY BEEN DECIDED, NOR TO CHANGE THE RULES AFTER THE FACT.

"RES JUDICATA & COLLATERAL ESTOPPEL" BRINGS SOME STABILITY, PREVENTING INJUSTICE TO THE PARTIES, AND AVOIDS UNNECESSARY WASTE OF RESOURCES FOR EVERYONE, AND RESPECTS A PRIOR ADMINISTRATION'S JUDGEMENT/DECISION.

SIMILAR TO ZONINGS "GRANDFATHERED IN" OR "VESTED", (FULLY COMPLETED, PROTECTED OR ESTABLISHED).

EXCEPT FOR FRAUD, THE PROPERTY APPRAISER SHOULD NOT BE ALLOWED TO OPEN A CLOSED FILE, ESPECIALLY FROM A PREVIOUS ADMINISTRATION'S JUDGEMENTS. IT'S FUNDAMENTALLY UNFAIR.

AUTOMATIC RENEWALS SHOULD BE JUST THAT.

NOTHING HAS CHANGED ON OUR PART, SO OUR RENEWALS SHOULD CONTINUE AS PROMISED (EVIDENCE #1 & 6).

I SHOULDN'T BE REQUIRED TO SIGN AN AFFIDAVIT THAT VIOLATES MY CONSTITUTIONAL RIGHTS, & THAT LIMITS THE CLASS OF TAXPAYERS ELIGIBLE "FUNDAMENTALLY TAKING AWAY THE RIGHT TO MARRY". SO UNWED COUPLES ARE EXEMPT? AND NOW THE UNWED LOOPHOLE? (EVIDENCE #9 foot notes).

THIS DISCRIMINATION REQUIRES STRICT SCRUTINY !!!!!!!!!!!!!!!

IF THE FACTS (THE TRUTH IN OUR CASE- EVIDENCE 4,5 a&b,7), THE LAW (WHICH HASN'T CHANGED), THE FLORIDA SUPREME COURT DECISION OF 1963, OUR OWN AGO #2005-60, HISTORY, THE PURPOSE & SPIRIT OF THE "SAVE OUR HOMES" EXEMPTION (EVIDENCE 2a&b,3) , AND SOME BASIC FAIRNESS, ALL FIT TOGETHER AND MAKE SENSE, THEN TRYING TO MAKE SOME OTHER SENSE IS JUST PLAN NONSENSE. AND THAT'S JUST WHAT'S HAPPENING HERE.



1. I NEED MY HOMESTEAD REINSTATED & RETROACTIVE TO 2013 LIKE IT WAS UNDER MORGAN GILREATHS ADMINISTRATION.
2. I ALSO WANT A REFUND OF BACKTAXES I WAS CHARGED CONCERNING THIS OF 10,022.57 , AND THE INCREASED TAXES ALREADY PAID THIS YEAR OF 1501.03 WHICH TOTAL 11,523.60. THAT'S A LOT OF OIL CHANGES FOR A 67 YEAR OLD, SEMI RETIRED AUTO MECHANIC.
3. ALSO TO CLOSE OUR FILES AGAIN & MAKE IT PERMANENT LIKE THEY SHOULD HAVE BEEN ALL ALONG.

RES JUDICATA , COLLATERAL ESTOPPEL

THE CURRENT PROPERTY APPRAISER HAS EXCEEDED & PERHAPS ABUSED HIS AUTHORITY

1. BY VIOLATING THE RULE OF LAW "RES JUDICATA & COLLATERAL ESTOPPEL"

CLAIM & ISSUE PRECLUSION – A MATTER ALREADY DECIDED BY MORGAN GILREATH THROUGH 2016, AND THEREFORE MAKING THE PROPERTY APPRAISERS EVIDENCE AS MOOT FOR AN EXCUSE TO OPEN OUR CLOSED FILES & REDECIDE OUR CASE.

2. BY VIOLATING FLORIDA ADMINISTRATIVE REVENUE CODE 12D-7.007 & (7),

IN IGNORING OUR OBVIOUS REALITY & SETTING A CONDITION FOR OUR SEPARATION (SEPARATE FAMILY UNITS), WHEN WE HAVE ALREADY BEEN ESTABLISHED AS SUCH.

THE CLEAR & OBVIOUS LANGUAGE OF CODE 12D-007(7) RESTRICTS HIM FROM DOING SO.

3. BY VIOLATING OUR CONSTITUTIONAL RIGHTS IN HIS FABRICATED AFFIDAVIT (EVIDENCE #13).

OUR FIRST AMENDMENT RIGHTS OF FREEDOM OF SPEECH, FREEDOM OF RELIGION & OUR INALIENABLE RIGHT TO THE PURSUIT OF HAPPINESS, WHICH ARE ALL TAKEN AWAY IN THIS AFFIDAVIT. THE AFFIDAVIT REQUIRES AN UNHAPPY MARRIAGE, OR DIVORCE WITH NO ENCOURAGEMENT ALLOWED.