OKEECHOBEE COUNTY
VALUE ADJUSTMENT BOARD

VAB HEARING

~ AGENDA ~

Meeting Location:
Okeechobee Historic Courthouse
304 NW 2nd Street
Okeechobee, FL 34972
863-763-6441
www.okeechobeecountyfl.gov

Tuesday, November 10, 2026 **9:00 AM** **Historic Courthouse, Room 270**

Call to Order

I. Commencement

II. Agenda

1. Hearing Introduction Thomas Hudek

   That the Board receive the hearing introductory information, and be introduced by Value Adjustment Board Clerk Thomas Hudek.

2. Property Appraiser and Staff Introduction Thomas Hudek

   That the Board receive an introduction of Property Appraiser and staff.

3. Swearing in of County staff Thomas Hudek

   That the Property Appraiser and staff be sworn in by Value Adjustment Board Clerk Thomas Hudek.

III. Value and Exemption Hearing

1. 9:00 am - Michael & Magdalena Martin - 2026-VAB-001 Thomas Hudek

   That the Value Adjustment Board consider the request for agricultural exemption from property owner Michael & Magdalena Martin for property address 33701 NW 32nd Ave, Okeechobee, FL 34972.

2. 9:00 am - Michael & Magdalena Martin - 2026-VAB-002 Thomas Hudek

   That the Value Adjustment Board consider the request for agricultural exemption from property owner Michael & Magdalena Martin for property address 2950 NW 342nd St, Okeechobee, FL 34972.

3. 10:30 am - Walmart Inc - 2026-VAB-006 Thomas Hudek

   That the Value Adjustment Board consider the request to reduce the commercial assessment from property owner Walmart Inc for property address 2101 S Parrot Avenue, Okeechobee, FL 34974.

4. 11:00 am - CATTLE RANCH HOLDINGS, LLC - 2026-VAB-003 Thomas Hudek

   That the Value Adjustment Board consider the request for agricultural exemption from property owner CATTLE RANCH HOLDINGS, LLC for property address 8900 NE 12 Lane, Okeechobee, FL 34972.

5. 1:00 pm - Mack Chandler, Scoh 2012 IRRE TR - 2026-VAB-016 Thomas Hudek

   That the Value Adjustment Board consider the request for reduction of residential assessment from property owner Mack Chandler, Scoh 2012 IRRE TR for property address 23132 NE 41st Path, Unit 10, Okeechobee, FL 34972.

IV. Recess

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1377-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: Hearing Introduction

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
n/a

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Board receive the hearing introductory information, and be introduced by Value Adjustment Board Clerk Thomas Hudek.

BACKGROUND:
Today's VAB Hearing has 7 hearings scheduled:

1. 9:00 AM - 2026-VAB-001 - Michael & Magdalena Martin (15m)
2. 9:00 AM - 2026-VAB-002 - Michael & Magdalena Martin (15m)
3. 9:00 AM - 2026-VAB-004 - Gregory Farless (15m Pending Withdrawal)
4. 9:00 AM - 2026-VAB-005 - Gregory Farless (15m Pending Withdrawal)
5. 10:30 AM - 2026-VAB-006 - Walmart Inc (15m)
6. 11:00 AM - 2026-VAB-003 - CATTLE RANCH HOLDINGS, LLC (60m Virtual)
7. 1:00 PM - 2026-VAB-016 - Chandler Mack (15m)

The Board consists of five members:

1. Chairman David Hazellief
2. Commissioner Bradley G. Goodbread
3. Citizen Member Kristina Cabral
4. School Board Member Melisa Jahner
   (Alternate School Board Member Amanda Riedel)
5. School Board Citizen Member Anita Nunez

Value Adjustment Board Clerk is Thomas Hudek.

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1378-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: Property Appraiser and Staff Introduction

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
n/a

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Board receive an introduction of Property Appraiser and staff.

BACKGROUND:
Property Appraiser Mickey Bandi, legal counsel, and staff to be presented to the Value Adjustment Board.

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1379-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: Swearing in of County staff

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
n/a

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Property Appraiser and staff be sworn in by Value Adjustment Board Clerk Thomas Hudek.

BACKGROUND:
Property Appraiser Mickey Bandi and staff to be sworn in my Value Adjustment Board Clerk Thomas Hudek.

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1366-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: 9:00 am - Michael & Magdalena Martin - 2026-VAB-001

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
tbd

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Value Adjustment Board consider the request for agricultural exemption from property owner Michael & Magdalena Martin for property address 33701 NW 32nd Ave, Okeechobee, FL 34972.

BACKGROUND:
Property owner Michael & Magdalena Martin is requesting agricultural exemption for property address 33701 NW 32nd Ave, Okeechobee, FL 34972.

ATTACHMENT:
2026-VAB-001 Petition.pdf
2026-VAB-001 pc.pdf

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 12/25
Rule 12D-16.002, F.A.C.

Provisional

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2026-VAB-001	County Select County Okee-chobee	Tax year 20 26	Date received 6/9/26

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Michael & Magdalena Martin	Representative 31
Mailing address for notices 14851 67th Trail North Palm Beach Gardens, FL 33418 5617185977/5617234419	Parcel ID and physical address or TPP account # 1 ~~32~~ 33 35 0A00 00003 0540 33701 NW 32ND AVE, Okeechobee, FL 34972
Phone	Email mmartinatlantis@gmail.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☒ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☒ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event

☐ Denial of exemption Select or enter type:
Choose an item.
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☒ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Magdalena Martin | Magdalena Martin | 6/9/26
Signature, taxpayer | Print name | Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative | Print name | Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative | Print name | Date

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

LOT 54, DEER PARK ACRES, AN
UNRECORDED SUBDIVISION LYING
IN SECTION2 31, 32 AND 33,

MARTIN MICHAEL C/MARTIN MAGDALENA
14851 67TH TRAIL NORTH
PALM BEACH GARDENS, FL 33418

2026

1-31-33-35-0A00-00003-0540

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	45	OPEN (C) 100
Roof Structur	02	GABLE/HIP 100
Roof Cover	01	MTL TIN 100
Interior Wall	00	NONE 100
Interior Floo	22	DIRT (C) 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bathrooms		0 100
Fixtures		0 100
Frame	02	WOOD FRAME 100
Story Height		10 100
RMS		0 100
Stories		0 100
Electrical	01	NONE 100
Storefront Ad	01	N/A 100
Units		0 100
Quality	02	D- B/AV
DOR CODE	0100	SINGLE FAMILY

MAP NUM | MKT AREA 132

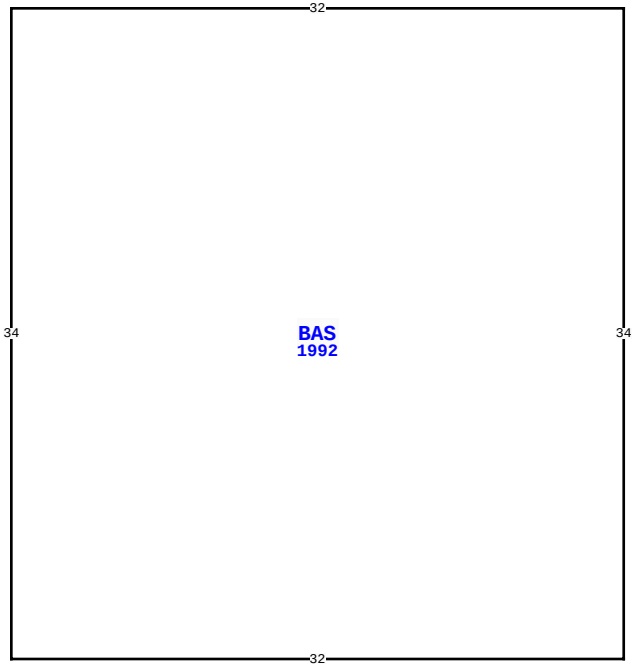
NEIGHBORHOOD/LOC 132200.00 0.88/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,088	100	1992	1,088	1,953
TOTALS	1,088			1,088	1,953

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	PD	NORM	% COND
9600	06	1,088	32.6218	7.18	7,812	1992	1992	0	0	25	8.00	25.00

1 MISC BLDGS 0% - 0 Heated Area: 1088 HX Base Yr



33701 NW 32ND AVE, OKEECHOBEE

BLD DATE | LGL DATE
XF DATE | LAND DATE
INC DATE | AG DATE

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
1	AFA W4	MTL FLR MT	0	0	16	10	160.00	SF	24.62	24.62	50	1998	1998	3	50	1,970	LOT 54
2	AFA N4	MTL FLR MT	0	0	12	8	96.00	SF	25.94	25.94	50	1998	1998	3	50	1,245	LOT 54
3	DOCK 1	2" PLANK	0	0	38	4	148.00	SF	17.50	17.50	25	2008	2008	3	25	648	LOT 54
4	WFA N4	WD FLR MTL	0	0	10	8	80.00	SF	26.95	26.95	75	2023	2022		75	1,617	LOT 54
5	OFA	OPN FLR MT	0	0	6	8	48.00	SF	13.82	13.82	75	2023	2022		75	498	PORCH ON FRONT

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 20	Tax Dist:
BUILDING MARKET VALUE	1,953
TOTAL MARKET OB/XF VALUE	5,978
TOTAL LAND VALUE - MARKET	182,110
TOTAL MARKET VALUE	190,041
SOH/AGL Deduction	82,850
ASSESSED VALUE	107,191
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	107,191
TOTAL JUST VALUE	190,041
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	201,041

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0544/1558	8/26/2004	WD	Q	I	02	55,000
GRANTOR: CARACCI FRANK						
GRANTEE: MARTIN MICHAEL C						
0401/1618	1/28/1998	WD	Q	I	02	0
GRANTOR: STEEL TECHNOLOGY BY M						
GRANTEE: CARACCI FRANK JR						

BUILDING NOTES

STORM DAMAGE TO ROOF 2022
LOT 54

BUILDING DIMENSIONS

BAS=[YR=1992;ORIG=74.3,-59.9] W32 S34 E32 N34 $
.

LAND DESCRIPTION

TOTAL OB/XF 5,978

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	120DP1	C	FIRST AC	0			0.00	0.00	1.00	AC		1.00	1.00	1.00	35,000.00	35,000.00	35,000	LOT 54						
2	920DP1	C	REMAIN AC	0			0.00	0.00	1.00	AC		1.00	1.00	1.00	24,000.00	24,000.00	24,000	LOT 53						
3	920DP1	C	REMAIN AC	0			0.00	0.00	2.43	AC		1.00	1.00	1.00	24,000.00	24,000.00	58,320	LOT 54						
4	920DP1	C	REMAIN AC	0			0.00	0.00	0.55	AC		1.00	1.00	1.00	24,000.00	24,000.00	13,200	LOT 53						
5	920DP2	C	NATIVE LAND	0			2.00	0.00	3.91	AC		1.00	1.00	1.00	7,000.00	7,000.00	27,370	LOT 54						
6	920DP2	C	NATIVE LAND	0			0.00	0.00	3.46	AC		1.00	1.00	1.00	7,000.00	7,000.00	24,220	LOT 53						

REVIEW DATE 05/08/2026 BY JD Total Acres: 12.35 Total Land Value: 182,110 Market: 0 Agricultural: 0 Common: 182,110 PRINTED 09/09/2026 BY

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1367-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: 9:00 am - Michael & Magdalena Martin - 2026-VAB-002

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
tbd

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Value Adjustment Board consider the request for agricultural exemption from property owner Michael & Magdalena Martin for property address 2950 NW 342nd St, Okeechobee, FL 34972.

BACKGROUND:
Property owner Michael & Magdalena Martin is requesting agricultural exemption for property address 2950 NW 342nd St, Okeechobee, FL 34972.

ATTACHMENT:
2026-VAB-002 Petition.pdf
2026-VAB-002 pc.pdf

FLORIDA
DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2026-VAB-002	County Select County Okee-chobee	Tax year 2026	Date received 6/9/26

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Michael & Magdalena Martin	Representative
Mailing address for notices 14851 67th Trail North Palm Beach Gardens, FL 33418 5617185977/5617234419	Parcel ID and physical address or TPP account # 1 32 33 35 0A00 00002 0600 2950 NW 342nd Street, Okeechobee, FL 34972
Phone	Email mmartinatlantis@gmail.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☒ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☒ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event

☐ Denial of exemption Select or enter type:
Choose an item.
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☒ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
Magdalena Martin	Magdalena Martin	6/9/26

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

LOT 60, DEER PARK ACRES, A PARCE
LYING IN THE SOUTH 1/2 OF SECTIO
TOWNSHIP 33 SOUTH, RANGE 35 EAST

MARTIN MICHAEL/MARTIN MAGDALENA
14851 67TH TRL N
PALM BEACH GARDENS, FL 33418-1961

2026

1-32-33-35-0A00-00002-0600

BUILDING CHARACTERISTICS

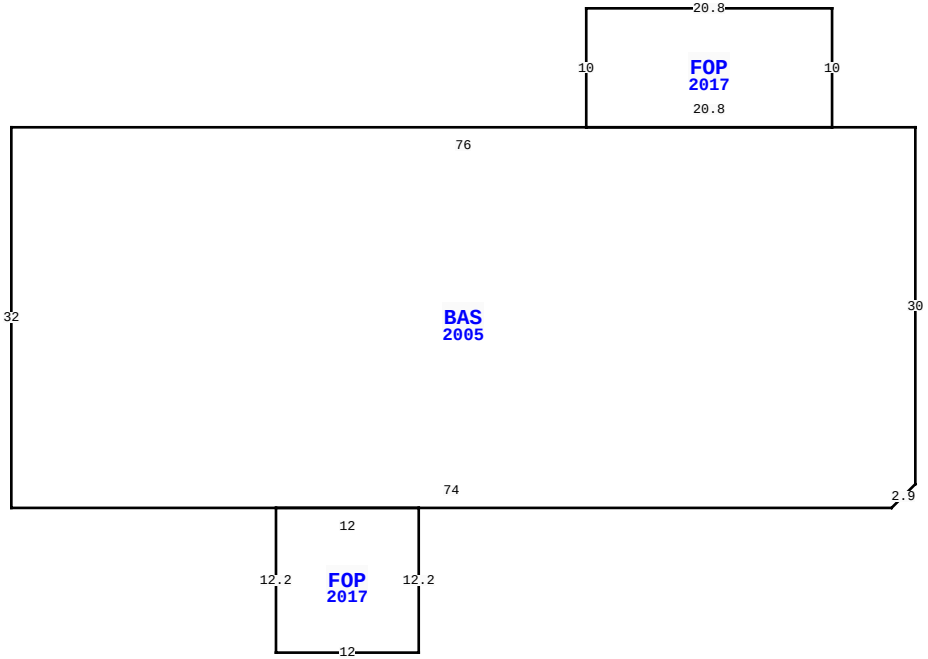
ELEMENT	CD	CONSTRUCTION
Exterior Wall	36	VINYL SID 100
Roof Structur		N/A 100
Roof Cover	14	COR MTL GA 100
Interior Wall		N/A 100
Interior Floo		N/A 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Units		1 100
Quality	03	D AVE
DOR CODE	0200	MOBILE HOME
MAP NUM		MKT AREA 132
NEIGHBORHOOD/LOC	132200.00	0.88/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,430	100	2005	2,430	146,128
FOP	146	30	2017	44	2,646
FOP	207	30	2017	62	3,728
TOTALS	2,783			2,536	152,502

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0800	02	2,536	87.6090	80.18	203,336	2005	2005	0	0	0	25.00	75.00

1 MH AV 0% - 0 Heated Area: 2430 HX Base Yr



2950 NW 342ND ST, OKEECHOBEE

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

OKEECHOBEE COUNTY PROPERTY

PAGE 1 of 2 20

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 20	Tax Dist:
BUILDING MARKET VALUE	178,073
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	191,000
TOTAL MARKET VALUE	369,073
SOH/AGL Deduction	73,272
ASSESSED VALUE	295,801
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	295,801
TOTAL JUST VALUE	369,073
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	382,650

AFA 10X10 PUMP SHED NO VALUE

RP 12510247 & 12510244 MH RETIRED 697-1669

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2021006858	6/02/2021	WD	Q	V	01	28,000
GRANTOR: WEIMER MICHAEL F JR						
GRANTEE: MARTIN MICHAEL						
0774/1272	4/25/2016	WD	Q	I	01	98,000
GRANTOR: WATKINS NOBLE M II &						
GRANTEE: MARTIN MICHAEL & MA						

BUILDING NOTES

LOT 60

BUILDING DIMENSIONS

BAS=[YR=2005;ORIG=99.5,-56.8] W76 S32 E74 U2R2 N30 $
FOP=[YR=2017;ORIG=92.5,-56.8] N10 W20.8 S10 E20.8 $
FOP=[YR=2017;ORIG=45.8,-24.8] S12.2 E12 N12.2 W12 $
.

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES

LAND DESCRIPTION

TOTAL OB/XF 0

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	120DP1	C	FIRST AC	0			0.00	0.00	1.00	AC		1.00	1.00	1.00	35,000.00	35,000.00	35,000	LOT 60						
2	920DP1	C	REMAIN AC	0			0.00	0.00	1.00	AC		1.00	1.00	1.00	24,000.00	24,000.00	24,000	LOT 55						
3	920DP1	C	REMAIN AC	0			0.00	0.00	4.00	AC		1.00	1.00	1.00	24,000.00	24,000.00	96,000	LOT 60						
4	920DP1	C	REMAIN AC	0			0.00	0.00	1.50	AC		1.00	1.00	1.00	24,000.00	24,000.00	36,000	LOT 55						

REVIEW DATE 05/08/2026 BY JD Total Acres: 7.50 Total Land Value: 191,000 Market: 0 Agricultural: 0 Common: 191,000 PRINTED 09/09/2026 BY

LOT 60, DEER PARK ACRES, A PARCE
LYING IN THE SOUTH 1/2 OF SECTIO
TOWNSHIP 33 SOUTH, RANGE 35 EAST

MARTIN MICHAEL/MARTIN MAGDALENA
14851 67TH TRL N
PALM BEACH GARDENS, FL 33418-1961

2026

1-32-33-35-0A00-00002-0600

BUILDING CHARACTERISTICS

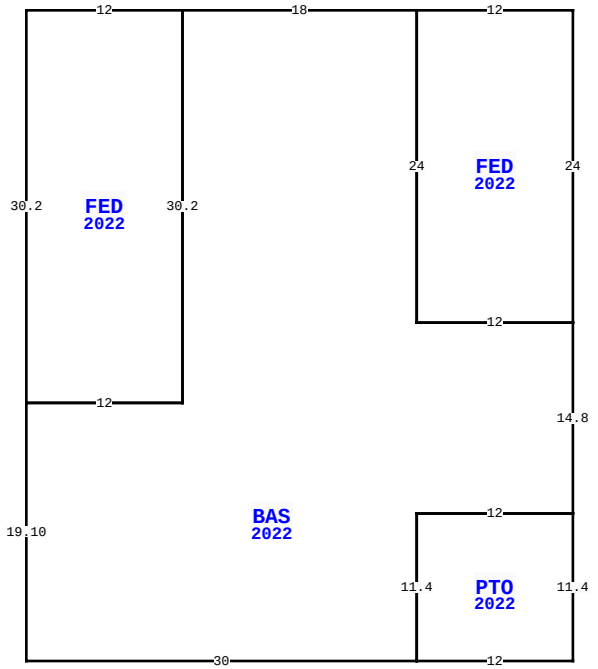
ELEMENT	CD	CONSTRUCTION
Exterior Wall	45	OPEN (C) 100
Roof Structur	10	STL TRUSS 100
Roof Cover	15	COR MTL EN 100
Interior Wall	16	CORR MTL (C) 100
Interior Floo	04	CONC/GRAD 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bathrooms		0 100
Fixtures		0 100
Frame	05	STEEL 100
Story Height		10 100
RMS		0 100
Stories		0 100
Electrical	02	MINIM 100
Storefront Ad	00	N/A 100
Overhead Door		1 100
Units		0 100
Quality	01	E,F L/C
DOR CODE	0200	MOBILE HOME
MAP NUM		MKT AREA 132
NEIGHBORHOOD/LOC	132200.00	0.88/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,314	100	2022	1,314	15,329
FED	288	120	2022	346	4,036
FED	362	120	2022	434	5,063
PTO	136	15	2022	20	233
TOTALS	2,100			2,114	25,571

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
9600	06	2,114	56.4278	12.41	27,203	2022	2022	0	0	0	6.00	94.00

2 MISC BLDGS 0% - 2023 Heated Area: 1964 HX Base Yr



2950 NW 342ND ST, OKEECHOBEE

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 20	Tax Dist:
BUILDING MARKET VALUE	178,073
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	191,000
TOTAL MARKET VALUE	369,073
SOH/AGL Deduction	73,272
ASSESSED VALUE	295,801
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	295,801
TOTAL JUST VALUE	369,073
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	382,650

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2021006858	6/02/2021	WD	Q	V	01	28,000
GRANTOR: WEIMER MICHAEL F JR						
GRANTEE: MARTIN MICHAEL						
0774/1272	4/25/2016	WD	Q	I	01	98,000
GRANTOR: WATKINS NOBLE M II &						
GRANTEE: MARTIN MICHAEL & MA						

BUILDING NOTES

(2) 8X8 DOORS
LOT 60

BUILDING DIMENSIONS

BAS=[YR=2022;ORIG=60,20] W30 N19.10 E12 N30.2 E18 S24 E12 S14.8 W12 S11.4 $
PTO=[YR=2022;ORIG=72,8.8] S11.4 W12 N11.4 E12 $
FED=[YR=2022;ORIG=60,-30] E12 S24 W12 N24 $
FED=[YR=2022;ORIG=42,-30] W12 S30.2 E12 N30.2 $
.

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES

LAND DESCRIPTION

TOTAL OB/XF 0

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 05/08/2026 BY JD Total Acres: 7.50 Total Land Value: 191,000 Market: 0 Agricultural: 0 Common: 191,000 PRINTED 09/09/2026 BY

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1371-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: 10:30 am - Walmart Inc - 2026-VAB-006

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
tbd

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Value Adjustment Board consider the request to reduce the commercial assessment from property owner Walmart Inc for property address 2101 S Parrot Avenue, Okeechobee, FL 34974.

BACKGROUND:
Property owner Walmart Inc is bringing a request to reduce commercial assessment for property address 2101 S Parrot Avenue, Okeechobee, FL 34974.

ATTACHMENT:
2026-VAB-006 petition.pdf
2026-VAB-006 pc.pdf

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 08/26
Rule 12D-16.002, F.A.C.

Provisional

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2026-VAB-006	County Okeechobee	Tax year 2026	Date received 9/11/26

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Walmart Inc	Representative Jerry Aucoin, CMI
Mailing address for notices PO Box 8050 MS 0555 Bentonville AR 72716	Parcel ID and physical address or TPP account # 2-27-37-35-0A00-00012-A000 2101 SOUTH PARROT AVE
Phone 323.702.1379	Email jerry.aucoin@walmart.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☒ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☒ Commercial ☐ Res. 1-4 units ☐ Res. 5+ units ☐ Industrial and miscellaneous ☐ Agricultural or classified use ☐ High-water recharge ☐ Vacant lots and acreage ☐ Historic, commercial or nonprofit ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☒ Real property value (check one): ☒ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type: Choose an item.
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

15 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☒ An employee of Walmart Inc (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date
Jerry Aucoin, CMI	Jerry Aucoin, CMI	9/10/26

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

COM AT E 1/4 SEC COR OF SEC 28
THENCE RUN S 89 DEG 30 MIN 05
SEC W DIST OF 297.04 FT TO THE

WAL-MART STORES EAST, LP
PROPERTY TAX DEPT., PO BOX 8050 MS 0555
BENTONVILLE, AR 72716-8050

2026

2-27-37-35-0A00-00012-A000

BUILDING CHARACTERISTICS

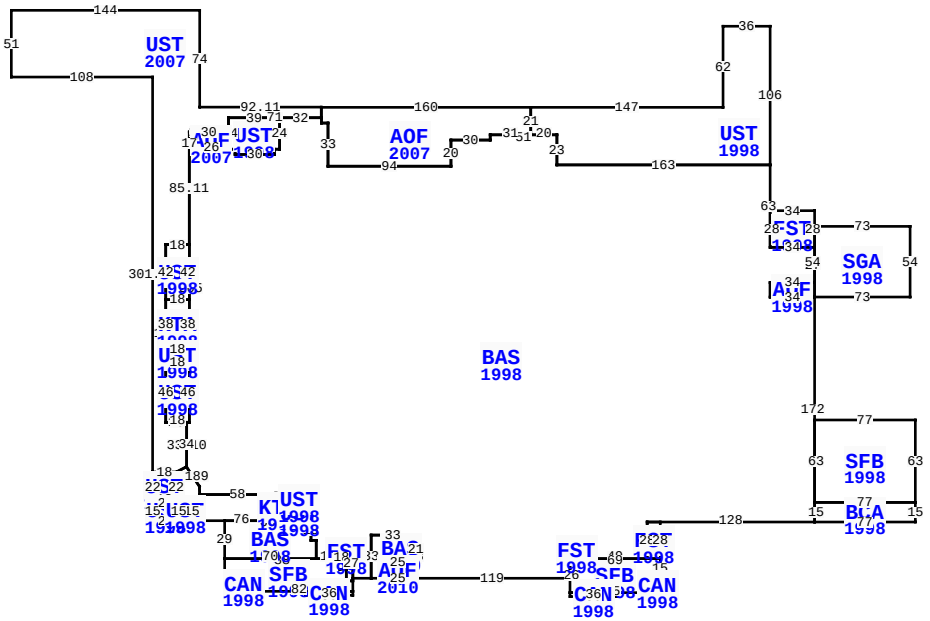
ELEMENT	CD	CONSTRUCTION
Exterior Wall	10	8" CB PLA 80
Exterior Wall	43	SPLITCRETE 20
Roof Structur	10	STL TRUSS 100
Roof Cover	19	TORCH CONC (C) 100
Interior Wall	08	DRYWALL 100
Interior Floo	05	ASPH TIL C 100
Air Condition	04	ROOF TOP 100
Heating Type	03	FORCED AIR 100
Bathrooms		4 100
Fixtures		40 100
Frame	04	REIN CONC 100
Story Height		20 100
RMS		0 100
Stories		0 100
Electrical	03	AVERG 100
Storefront Ad	01	N/A 100
Overhead Door		16 100
Units		0 100
Quality	03	D AVE
DOR CODE	1600	COMMUNITY SHOPPING
MAP NUM		MKT AREA 570
NEIGHBORHOOD/LOC	518610.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	374	110	1998	411	27,605
AOF	406	110	2007	447	30,023
AOF	5,691	110	2007	6,260	420,453
AOF	300	110	2010	330	22,165
BAS	1,970	100	1998	1,970	132,315
BAS	138,013	100	1998	138,013	9,269,643
BAS	789	100	2010	789	52,994
BCA	1,155	20	1998	231	15,515
CAN	33	30	1998	10	672
CAN	44	30	1998	13	873
TOTALS	194,141			173,368	11,656,582

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	PD	NORM	% COND
3900	04	173,368	106.6106	95.95	16,652,260	1998	1998	0	0	70	8.00	70.00

1 FOOD MARKT 0% - 0 Heated Area: 162796 HX Base Yr



** This building has 33 Sub-Areas

2101 S PARROTT AVE, OKEECHOBEE

BLD DATE	11/22/2011 RA	LGL DATE	
XF DATE	01/16/2020 RA	LAND DATE	
INC DATE		AG DATE	

OKEECHOBEE COUNTY PROPERTY

PAGE 1 of 3 50

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 50	Tax Dist:
BUILDING MARKET VALUE	11,656,582
TOTAL MARKET OB/XF VALUE	1,881,537
TOTAL LAND VALUE - MARKET	3,515,384
TOTAL MARKET VALUE	17,053,503
SOH/AGL Deduction	0
ASSESSED VALUE	17,053,503
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	17,053,503
TOTAL JUST VALUE	17,053,503
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	16,898,688

PERMIT NUM	DESCRIPTION	AMT	ISSUED
2607270	REROOF	519,062	07/22/2026
2604126	HVAC MECHANICAL	2,070,432	04/13/2026
2511423	REMODEL ADD/REN C	128,450	11/18/2025

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0668/1047	3/31/2009	WD	U	I	11	100
GRANTOR: WAL-MART STORES EAST,						
GRANTEE: WAL-MART STORES EAS						
0422/0095	1/06/1999	CE	U	I	11	100
GRANTOR:						
GRANTEE: SOUTH FLORIDA WATER						

BUILDING NOTES

DOORS 2 @ 5X11, 7@7X8, 8@10X12, 2@8X9

BUILDING DIMENSIONS

BAS=[YR=1998;ORIG=298.8,-99.7] S33 W14 N25 W10 S10 W18 N14 W4 N15 W3 N21 W24 S1 W58 U6.4L0.4 U14.10L9.9 U33.10R0.1 E2 N205 E4 N4 E31 S4 E30 N4 E4 N24 E32 S4 E5 S33 E94 N20 E30 N4 E51 S23 E163 S63 E34 S27 W34 S11 E34 S172 W128 S28 W49 N12 W10 S27 W119 N33 W33 $
UST=[YR=2007;ORIG=159.7,-321.10] W18 S136 E16 S34 D4L8 W18 N301.11 W108 N51 E144 S74 E92.11 S8 W71 S11 W29.11 S85.11 $
UST=[YR=1998;ORIG=567.8,-488.7] S62 W147 S21 E20 S23 E163 N106 W36 $
AOF=[YR=2007;ORIG=420.8,-426.7] S21 W31 S4 W30 S20 W94 N33 W5 N12 E160 $
SFB=[YR=1998;ORIG=637.8,-124.7] E77 N63 W77 S63 $

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
1	SPRINK	WET PIPE	0	0	0	0	187,188.00	SF	1.86	1.86	75	1998	1998	3	75	260,622	
2	FENC 3	6'C/LINK	0	0	0	0	2,826.00	LF	17.16	17.16	75	1998	1998	3	75	36,371	
3	FENC 6	10'C/LINK	0	0	0	0	240.00	LF	26.10	26.10	75	1998	1998	3	75	4,698	
4	FENC 7	12'&16'C/L	0	0	0	0	136.00	LF	31.46	31.46	75	1998	1998	3	75	3,209	
5	CONC D	CURB & GUT	0	0	0	0	5,842.00	LF	10.50	10.50	75	1998	1998	3	75	46,006	
6	CONC E	CURB	0	0	0	0	3,351.00	LF	10.00	10.00	75	1998	1998	3	75	25,133	
7	CONC F	PRK STRM/D	0	0	0	0	53,173.00	SF	5.00	5.00	75	1998	1998	3	75	199,399	
8	ASPH 4	PK WATR/RE	0	0	0	0	565,578.00	SF	2.25	2.25	80	1998	1998	3	80	1,018,040	
9	LNL1	LGHT LED	0	0	0	0	22.00	UT	863.00	863.00	85	1998	1998	3	85	16,138	2019 NEW LED LI
10	LSL2	LGHT S LED	0	0	0	0	5.00	UT	3,574.00	3,574.00	85	1998	1998	3	85	15,190	2019 NEW LED LI

LAND DESCRIPTION

TOTAL OB/XF 1,624,806

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	009650	C	WATER RETENT	0			0.00	0.00	8.08	AC		1.00	1.00	1.00	4,500.00	4,500.00	36,360							
2	067SP4	C	SO PARROTT	0			350.00	200.00	70,000.00	SF		1.00	1.00	1.33	11.55	15.36	1,075,305							
3	067SP4	C	SO PARROTT	0			85.00	200.00	17,000.00	SF		1.00	1.00	1.33	11.55	15.36	261,146	AJD4 FOR OVER 3						
4	067SP9	C	SO PARROTT	0			0.00	0.00	42,036.00	SF		1.00	1.00	1.33	2.35	3.13	131,384	AREA WITH 200 D						
5	067SP9	C	SO PARROTT	0			0.00	0.00	855,825.00	SF		1.00	1.00	1.00	2.35	2.35	2,011,189							

REVIEW DATE 06/23/2021 BY RA Total Acres: 30.69 Total Land Value: 3,515,384 Market: 0 Agricultural: 0 Common: 3,515,384 PRINTED 09/09/2026 BY

COM AT E 1/4 SEC COR OF SEC 28
THENCE RUN S 89 DEG 30 MIN 05
SEC W DIST OF 297.04 FT TO THE

WAL-MART STORES EAST, LP
PROPERTY TAX DEPT., PO BOX 8050 MS 0555
BENTONVILLE, AR 72716-8050

2026

2-27-37-35-0A00-00012-A000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION

DOR CODE	1600	COMMUNITY SHOPPING	
MAP NUM		MKT AREA	570
NEIGHBORHOOD/LOC	518610.00	1.00/	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
TOTALS					

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND

BLD DATE	11/22/2011	RA	LGL DATE
XF DATE	01/16/2020	RA	LAND DATE
INC DATE			AG DATE

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 50	Tax Dist:
BUILDING MARKET VALUE	11,656,582
TOTAL MARKET OB/XF VALUE	1,881,537
TOTAL LAND VALUE - MARKET	3,515,384
TOTAL MARKET VALUE	17,053,503
SOH/AGL Deduction	0
ASSESSED VALUE	17,053,503
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	17,053,503
TOTAL JUST VALUE	17,053,503
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	16,898,688

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0668/1047	3/31/2009	WD	U	I	11	100
GRANTOR: WAL-MART STORES EAST,						
GRANTEE: WAL-MART STORES EAS						
0422/0095	1/06/1999	CE	U	I	11	100
GRANTOR:						
GRANTEE: SOUTH FLORIDA WATER						

BUILDING NOTES

BUILDING DIMENSIONS

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
11	LSL4	LGHT S LED	0	0	0	0	9.00	UT	7,148.00	7,148.00	85	1998	1998	3	85	54,682	2019 NEW LED LI
12	OFA	OPN FLR MT	0	0	10	19	190.00	SF	13.82	13.82	75	1998	1998	3	75	1,969	
13	FENC 6	10'C/LINK	0	0	378	0	378.00	LF	26.10	26.10	75	2001	2001	3	75	7,399	
14	CONC F	PRK STRM/D	0	0	0	0	9,048.00	SF	5.00	5.00	75	2001	2001	3	75	33,930	
15	CONC I	BUMPERS	0	0	0	0	9.00	UT	25.00	25.00	75	2001	2001	3	75	169	
16	CONC E	CURB	0	0	139	0	139.00	LF	10.00	10.00	75	1999	1999	3	75	1,043	
17	LNQ1	LGHT QURZ	0	0	0	0	2.00	UT	441.00	441.00	50	2001	2001	3	50	441	
18	LSL1	LGHT S LED	0	0	0	0	11.00	UT	1,787.00	1,787.00	85	2007	2007	3	85	16,708	2019 NEW LED LI
19	CONC B	COM SLB WL	0	0	0	0	18,632.00	SF	4.50	4.50	75	2008	2008	3	75	62,883	
20	LSL5	LGHT S LED	0	0	0	0	4.00	UT	8,935.00	8,935.00	85	2007	2007	3	85	30,379	2019 NEW LED LI

LAND DESCRIPTION

TOTAL OB/XF 209,603

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 06/23/2021 BY RA Total Acres: 30.69 Total Land Value: 3,515,384 Market: 0 Agricultural: 0 Common: 3,515,384 PRINTED 09/09/2026 BY

COM AT E 1/4 SEC COR OF SEC 28
THENCE RUN S 89 DEG 30 MIN 05
SEC W DIST OF 297.04 FT TO THE

WAL-MART STORES EAST, LP
PROPERTY TAX DEPT., PO BOX 8050 MS 0555
BENTONVILLE, AR 72716-8050

2026

2-27-37-35-0A00-00012-A000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION

DOR CODE	1600	COMMUNITY SHOPPING	
MAP NUM		MKT AREA	570
NEIGHBORHOOD/LOC	518610.00	1.00/	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
TOTALS					

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND

BLD DATE	11/22/2011	RA	LGL DATE
XF DATE	01/16/2020	RA	LAND DATE
INC DATE			AG DATE

OKEECHOBEE COUNTY PROPERTY

PAGE 3 of 3 — 50

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 50	Tax Dist:
BUILDING MARKET VALUE	11,656,582
TOTAL MARKET OB/XF VALUE	1,881,537
TOTAL LAND VALUE - MARKET	3,515,384
TOTAL MARKET VALUE	17,053,503
SOH/AGL Deduction	0
ASSESSED VALUE	17,053,503
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	17,053,503
TOTAL JUST VALUE	17,053,503
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	16,898,688

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0668/1047	3/31/2009	WD	U	I	11	100
GRANTOR: WAL-MART STORES EAST,						
GRANTEE: WAL-MART STORES EAS						
0422/0095	1/06/1999	CE	U	I	11	100
GRANTOR:						
GRANTEE: SOUTH FLORIDA WATER						

BUILDING NOTES

BUILDING DIMENSIONS

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
21	FENC 1	4'C/LINK	0	0	0	0	262.00	LF	12.16	12.16	75	2007	2007	3	75	2,389	
22	CONC G	RAMPS	0	0	0	0	7,600.00	SF	6.25	6.25	75	2007	2007	3	75	35,625	
23	LSL3	LGHT S LED	0	0	0	0	2.00	UT	5,361.00	5,361.00	85	0	0	3	85	9,114	

LAND DESCRIPTION

TOTAL OB/XF 47,128

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 06/23/2021 BY RA Total Acres: 30.69 Total Land Value: 3,515,384 Market: 0 Agricultural: 0 Common: 3,515,384 PRINTED 09/09/2026 BY

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1372-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: 11:00 am - CATTLE RANCH HOLDINGS, LLC - 2026-VAB-003

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
tbd

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Value Adjustment Board consider the request for agricultural exemption from property owner CATTLE RANCH HOLDINGS, LLC for property address 8900 NE 12 Lane, Okeechobee, FL 34972.

BACKGROUND:
Property owner CATTLE RANCH HOLDINGS, LLC is bringing a request for agricultural exemption for property address 8900 NE 12 Lane, Okeechobee, FL 34972.

ATTACHMENT:
2026-VAB-003 petition.pdf
2026-VAB-003 pc.pdf

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2026-VAB-003	County Okeechobee	Tax year 2025	Date received 3/27/26

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name CATTLE RANCH HOLDINGS, LLC	Representative KARA GROVES, 36
Mailing address for notices 106 E 5th Ave, Ste 206 Mt. Dora, FL 32757	Parcel ID and physical address or TPP account # 1-16-37-0A00-00001-B000 8900 NE 12TH LANE OKEECHOBEE, FL 3497408148
Phone (352) 887-9562	Email KGROVES@GROVESLAW.AG

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☑ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☑ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): ☐ decrease ☐ increase
☑ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event

☐ Denial of exemption Select or enter type:
Choose an item.
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

60 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☑ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☑ A Florida Bar licensed attorney (Florida Bar number 1011449).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date
	KARA A. GROVES	07/23/2026

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

BEING A PARCEL OF LAND LYING IN TOWNSHIP 37 SOUTH, RANGE 36 EAST COUNTY, FLORIDA AND LYING IN AND

CATTLE RANCH HOLDINGS LLC
C/O PHILIP PUSTEJOVSKY, 1982 STATE ROAD 44 STE 299
NEW SMYRNA BEACH, FL 32168-8349

2026

1-16-37-36-0A00-00001-B000

BUILDING CHARACTERISTICS

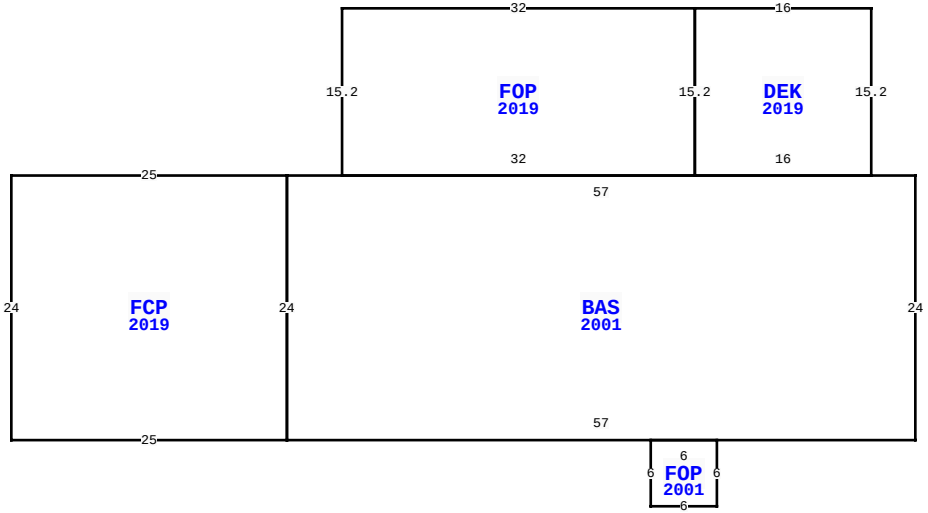
ELEMENT	CD	CONSTRUCTION
Exterior Wall	36	VINYL SID 100
Roof Structur		N/A 100
Roof Cover	14	COR MTL GA 100
Interior Wall		N/A 100
Interior Floo		N/A 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Units		0 100
Quality	03	D AVE
DOR CODE	6182	IMP PASTURE MH
MAP NUM		MKT AREA 320
NEIGHBORHOOD/LOC	330900.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,368	100	2001	1,368	66,622
DEK	243	15	2019	36	1,753
FCP	600	30	2019	180	8,766
FOP	36	30	2001	11	536
FOP	485	30	2019	146	7,110
TOTALS	2,732			1,741	84,786

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	PD	NORM	% COND
0800	02	1,741	93.6510	97.40	169,573	1981	1981	0	0	50	49.00	50.00

1 MH AV 0% - 2021 Heated Area: 1368 HX Base Yr



8900 NE 12TH LANE, OKEECHOBEE

BLD DATE		LGL DATE	
XF DATE	05/23/2012 JT	LAND DATE	10/15/2012 RD
INC DATE		AG DATE	

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 30	Tax Dist:
BUILDING MARKET VALUE	452,764
TOTAL MARKET OB/XF VALUE	11,766
TOTAL LAND VALUE - MARKET	935,900
TOTAL MARKET VALUE	569,984
SOH/AGL Deduction	0
ASSESSED VALUE	569,984
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	569,984
TOTAL JUST VALUE	1,400,430
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	1,276,026

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2020011032	11/09/2020	WD	Q	I	05	600,000
GRANTOR: AMERICAN IMPORT GROUP						
GRANTEE: CATTLE RANCH HOLDIN						
0717/0439	7/06/2012	WD	Q	I	05	277,000
GRANTOR: CP PARTNERS CORPORATI						
GRANTEE: AMERICAN IMPORT GRO						

BUILDING NOTES

MH RETIRED 2020011213

BUILDING DIMENSIONS

BAS=[YR=2001;ORIG=72,-42] W57 S24 E57 N24 $
FCP=[YR=2019;ORIG=-10,-42] E25 S24 W25 N24 $
FOP=[YR=2019;ORIG=20,-57.2] E32 S15.2 W32 N15.2 $
FOP=[YR=2001;ORIG=54,-18] W6 S6 E6 N6 $
DEK=[YR=2019;ORIG=52,-57.2] S15.2 E16 N15.2 W16 $
.

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
1	WDA W4	WD DRT MTL	0	0	11	10	110.00	SF	17.18	17.18	60	2001	2001	3	60	1,134	FRONT YARD OF M
2	DOCK 1	2" PLANK	0	0	39	6	234.00	SF	17.50	17.50	90	2022	2021		90	3,686	FORNT POND
3	WFA W4	WD FLR MTL	0	0	24	11	264.00	SF	23.29	23.29	100	2025	2024		100	6,148	BEHIND MH
4	FENC P	6'1/2"PINE	0	0	0	0	72.00	LF	11.09	11.09	95	2026	2024		100	798	W SIDE OF VENUE

LAND DESCRIPTION

TOTAL OB/XF 11,766

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	100HS8	C	FIRST AC	0			0.00	0.00	1.00	AC		1.00	1.00	1.00	39,000.00	39,000.00	39,000							
2	900HS8	C	REMAIN AC	0					3.24	AC		1.00	1.00	0.80	20,000.00	16,000.00	51,840							
3	005008	M	MKT AGRI	0			0.00	0.00	52.16	AC		1.00	1.00	0.80	20,000.00	16,000.00	834,560							
4	005957	M	LOW 41-<101	0			0.00	0.00	7.50	AC		1.00	1.00	1.00	1,400.00	1,400.00	10,500							
5	005100	A	IMP PAST U	0			0.00	0.00	52.16	AC		1.00	1.00	1.00	275.00	275.00	14,344							
6	005950	A	LOW PAST U	0			0.00	0.00	7.50	AC		1.00	1.00	1.00	36.00	36.00	270							

REVIEW DATE 03/12/2026 BY RA Total Acres: 63.90 Total Land Value: 105,454 Market: 845,060 Agricultural: 14,614 Common: 90,840 PRINTED 09/09/2026 BY

BEING A PARCEL OF LAND LYING IN TOWNSHIP 37 SOUTH, RANGE 36 EAST COUNTY, FLORIDA AND LYING IN AND

CATTLE RANCH HOLDINGS LLC
C/O PHILIP PUSTEJOVSKY, 1982 STATE ROAD 44 STE 299
NEW SMYRNA BEACH, FL 32168-8349

2026

1-16-37-36-0A00-00001-B000

BUILDING CHARACTERISTICS

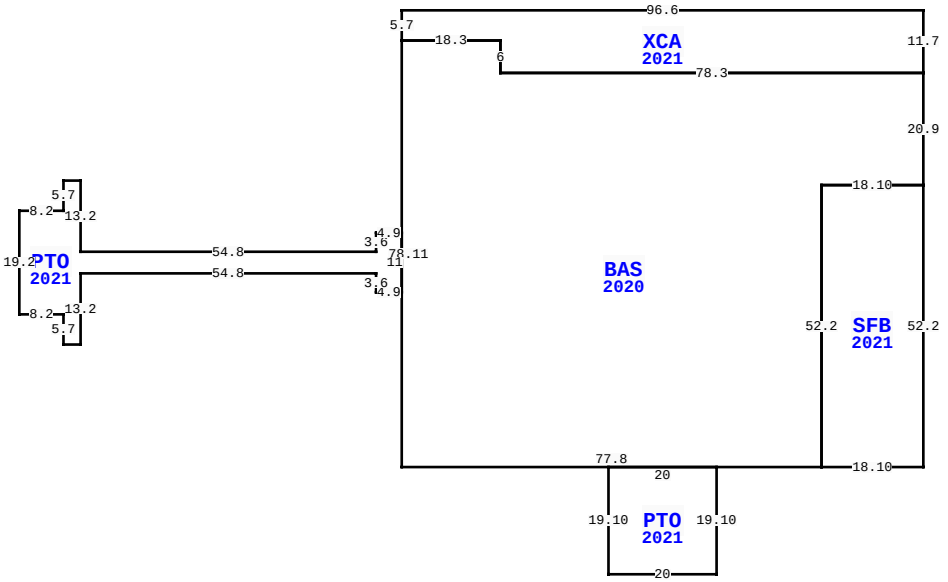
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	WD SHEATH 100
Roof Structur	02	GABLE/HIP 100
Roof Cover	14	COR MTL GA 100
Interior Wall	04	WALL BDS 100
Interior Floo	15	CERAM/PERG 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bathrooms		2 100
Fixtures		10 100
Frame	02	WOOD FRAME 100
Story Height		10 100
RMS		N/A 100
Stories		0 100
Electrical	03	AVERG 100
Storefront Ad	00	N/A 100
Units		0 100
Quality	03	D AVE
DOR CODE	6182	IMP PASTURE MH
MAP NUM		MKT AREA 320
NEIGHBORHOOD/LOC		330900.00 1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	6,163	100	2020	6,163	300,576
PTO	397	10	2021	40	1,951
PTO	524	10	2021	52	2,536
SFB	982	80	2021	786	38,334
XCA	1,008	50	2021	504	24,581
TOTALS	9,074			7,545	367,978

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	PD	NORM	% COND
6900	04	7,545	88.8287	54.19	408,864	2020	2021	0	0	90	8.00	90.00

3 CLUB HOUSE 0% - 2021 Heated Area: 7145 HX Base Yr



8900 NE 12TH LANE, OKEECHOBEE

BLD DATE		LGL DATE	
XF DATE	05/23/2012 JT	LAND DATE	10/15/2012 RD
INC DATE		AG DATE	

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 30	Tax Dist:
BUILDING MARKET VALUE	452,764
TOTAL MARKET OB/XF VALUE	11,766
TOTAL LAND VALUE - MARKET	935,900
TOTAL MARKET VALUE	569,984
SOH/AGL Deduction	0
ASSESSED VALUE	569,984
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	569,984
TOTAL JUST VALUE	1,400,430
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	1,276,026

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2020011032	11/09/2020	WD	Q	I	05	600,000
GRANTOR: AMERICAN IMPORT GROUP						
GRANTEE: CATTLE RANCH HOLDIN						
0717/0439	7/06/2012	WD	Q	I	05	277,000
GRANTOR: CP PARTNERS CORPORATI						
GRANTEE: AMERICAN IMPORT GRO						

BUILDING NOTES

VENUE
DOORS 4@10X16 USED AS STORM SHUTTERS FOR ENTRANCE NV
DOORS 2@10X10 HINGED WD NV

BUILDING DIMENSIONS

BAS=[YR=2020;ORIG=0,58.9] E77.8 N52.2 E18.10 N20.9 W78.3 N6 W18.3 S78.11 $
XCA=[YR=2021;ORIG=18.3,-20.2] S6 E78.3 N11.7 W96.6 S5.7 E18.3 $
SFB=[YR=2021;ORIG=96.6,6.7] W18.10 S52.2 E18.10 N52.2 $
PTO=[YR=2021;ORIG=0,26.5] W4.9 N3.6 W54.8 S13.2 W3.2 N5.7 W8.2 N19.2 E8.2 N5.7 E3.2 S13.2 E54.8 N3.6 E4.9 S11 $
PTO=[YR=2021;ORIG=38.3,58.9] S19.10 E20 N19.10 W20 $
.

LAND DESCRIPTION

TOTAL OB/XF 0

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 03/12/2026 BY RA Total Acres: 63.90 Total Land Value: 105,454 Market: 845,060 Agricultural: 14,614 Common: 90,840 PRINTED 09/09/2026 BY

Okeechobee County
Value Adjustment Board

304 NW 2nd Street Okeechobee, FL 34972

Submitted
ACTION ITEM (ID# 2026-1373-OKC)

Department:Clerk to the Board
Category:Action Item
Prepared By: Thomas Hudek
Presenter: Thomas Hudek

SUBJECT: 1:00 pm - Mack Chandler, Scoh 2012 IRRE TR - 2026-VAB-016

MEETING: VAB Hearing November 10, 2026

FINANCIAL IMPACT:
tbd

COUNTY ADMINISTRATOR RECOMMENDATION:
That the Value Adjustment Board consider the request for reduction of residential assessment from property owner Mack Chandler, Scoh 2012 IRRE TR for property address 23132 NE 41st Path, Unit 10, Okeechobee, FL 34972.

BACKGROUND:
Property owner Mack Chandler, Scoh 2012 IRRE TR is bringing a request to lower the residential assessment for property address 23132 NE 41st Path, Unit 10, Okeechobee, FL 34972.

ATTACHMENT:
2026-VAB-016 petition.pdf
2026-VAB-016 pc.pdf

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

Section 194.011, Florida Statutes

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # 2026-VAB-016	County Select County Okee-Chobee	Tax year 2026	Date received 9/18/26

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Mack Chandler Scott 2012 IRRE TR	Representative Chandler Mack
Mailing address for notices 28501 HWY 60 East Lake Wales, FL 33898	Parcel ID and physical address or TPP account # 1-01-35-35-0010-00000-0100 23132 NE 41st Path. U.10 Okeechobee
Phone 863-605-7151	Email Chandlermack@mac.com

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property
☑ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition — Check one. If more than one, file a separate petition.

☑ Real property value (check one): ☑ decrease ☐ increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event
☐ Denial of exemption Select or enter type: Choose an item.
☐ Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
☐ Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

15 Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
Chandler Mack	Chandler Mack	9/17/2026

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative	Print name	Date

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

* All of the non-ad valorem assessments, and
* A partial payment of at least 75 percent of the ad valorem taxes,
* Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**

THE CABINS AT PINE CREEK, A COND
UNIT NO. 10 OF THE CABINS AT PIN
CONDOMINIUM, ACCORDING TO THE DE

MACK CHANDLER SCOTT 2012 IRREV TR
C/O PRISCILLA GERARD, TRUSTEE, 28501 US HIGHWAY 60 E
LAKE WALES, FL 33898

2026

1-01-35-35-0010-00000-0100

BUILDING CHARACTERISTICS

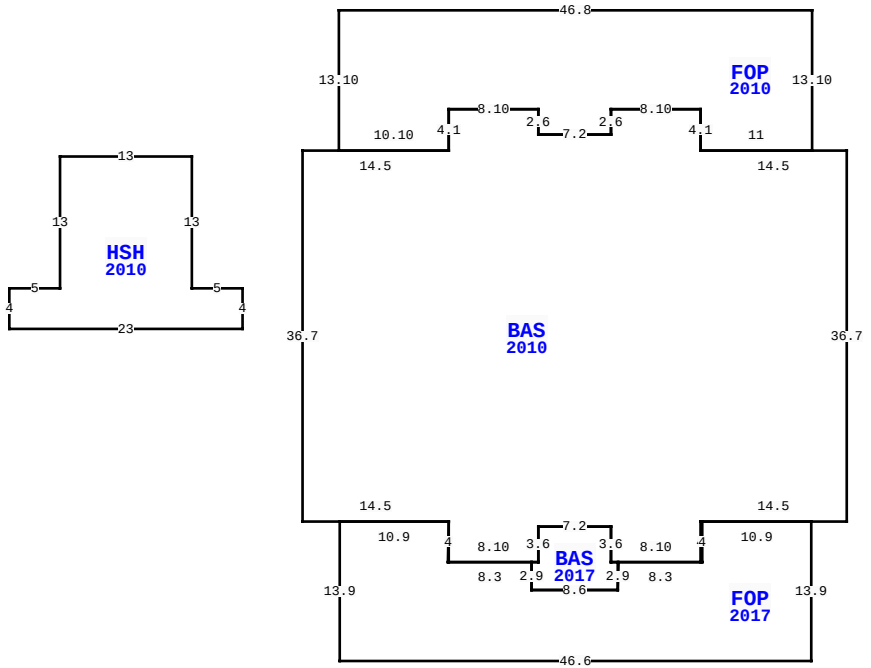
ELEMENT	CD	CONSTRUCTION
Exterior Wall	17	HORZ/BEV CEDAR 100
Roof Structur	02	GABLE/HIP 100
Roof Cover	14	COR MTL GA 100
Interior Wall	08	DRYWALL 50
Interior Wall	11	WD/P T&GWD 50
Interior Floo	15	CERAM/PERG 70
Interior Floo	11	CPT&UNDER 30
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		0 100
Bathrooms		2 100
Frame	03	MASONRY 100
Story Height		10 100
Electrical	03	AVERG 100
Units		0 100
Quality	10	B+ CLASSIC
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 199
NEIGHBORHOOD/LOC	334200.01	5.50/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,121	100	2010	2,121	1,757,064
BAS	48	100	2017	48	39,763
FOP	562	25	2010	140	115,978
FOP	516	25	2017	129	106,866
HSH	261	40	2010	104	86,155
TOTALS	3,508			2,542	2,105,826

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,542	134.5662	1,010.26	2,568,081	2010	2010	0	0	0	18.00	82.00

2 SF SNGLFAM 0% - 2026 Heated Area: 2430 HX Base Yr



BLD DATE	01/05/2018 JT	LGL DATE	
XF DATE	02/07/2019 JT	LAND DATE	
INC DATE		AG DATE	

23132 NE 41ST PATH 10, OKEECHOBEE

OKEECHOBEE COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 30	Tax Dist:
BUILDING MARKET VALUE	2,105,826
TOTAL MARKET OB/XF VALUE	33,017
TOTAL LAND VALUE - MARKET	150,000
TOTAL MARKET VALUE	2,288,843
SOH/AGL Deduction	0
ASSESSED VALUE	2,288,843
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	2,288,843
TOTAL JUST VALUE	2,288,843
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	1,913,840

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2025004628	4/25/2025	WD	Q	I	01	3,700,000
GRANTOR: QUICK PATRICIA						
GRANTEE: MACK CHANDLER SCOTT						
0689/1111	7/21/2010	SW	Q	I	01	720,400
GRANTOR: US LAND ACQUISITION I						
GRANTEE: QUICK PATRICIA						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2010;ORIG=78.6,-13] N4 E14.5 N36.7 W14.5 N4.1 W8.10 S2.6 W7.2 N2.6 W8.10 S4.1 W14.5 S36.7 E14.5 S4 E8.10 N3.6 E7.2 S3.6 E8.10 $
FOP=[YR=2010;ORIG=89.6,-53.7] N13.10 W46.8 S13.10 E10.10 N4.1 E8.10 S2.6 E7.2 N2.6 E8.10 S4.1 E11 $
FOP=[YR=2017;ORIG=53.8,-17] W10.9 S13.9 E46.6 N13.9 W10.9 S4 W8.3 D2.9L0.1 W8.6 N2.9 W8.3 U4R0.1 $
HSH=[YR=2010;ORIG=28.4,-53] W13 S13 W5 S4 E23 N4 W5 N13 $
BAS=[YR=2017;ORIG=61.10,-13] S2.9 E8.6 N2.9 W0.8 N3.6 W7.2 S3.6 W0.8 $
.

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
1	FIRE E	1S 2OP A B	0	0	0	0	1.00	UT	37,950.00	37,950.00	87	2010	2010	3	87	33,017	

LAND DESCRIPTION

TOTAL OB/XF 33,017

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	132PC2	C	LAKE FRONT	0			90.00	90.00	1.00	LT		1.00	1.00	1.00	150,000.00	150,000.00	150,000							

REVIEW DATE 02/07/2019 BY JT Total Acres: 0.19 Total Land Value: 150,000 Market: 0 Agricultural: 0 Common: 150,000 PRINTED 09/09/2026 BY