

TOWN OF CINCO BAYOU
REGULAR COUNCIL MEETING
August 18, 1977

1. PUBLIC HEARING - Proposed use of Revenue Sharing Funds, Entitlement Period Eight (8) Allocations of \$7272.00 for the period January 1, 1977 - September 30, 1977. Budget Committee recommends use of these funds for Public Safety-Fire Protection. (Peek)
2. MINUTES.- Regular Council Meeting - July 21, 1977.
3. FINANCIAL STATEMENT - July 1977.
4. ORDINANCE - Second and Final Reading - Pertaining to rezoning of Blocks 4 and 5, from R-1 "Residential" to C-1 "Limited Commercial". (Note: Should this ordinance be approved and passed by Council, Ordinance Number 57 will be assigned).
5. LETTER, CITY OF FORT WALTON BEACH - Requesting Council's permission to use right-of-ways and easements from Cinco Bayou Bridge, South to Lucile Street, West on Lucile to Kidd Street, then South on Kidd and Luverne Street to Hughes Avenue. (Overstreet/Clerk)
6. APPOINTMENT OF COMMITTEE - Mr. Johnston and Mrs. Balsley to amend ordinance pertaining to Animal Control. (Mayor)
7. RECOMMENDATION TO CHANGE TOWN MARSHAL FROM ELECTIVE TO APPOINTIVE - Will require ordinance change to Charter and a referendum vote at next Town election on October 4, 1977. (Clerk/Attorney)
8. CALENDAR OF EVENTS FOR ANNUAL ELECTION, OCTOBER 4, 1977. (Clerk)
9. ENGAGEMENT OF AUDITOR FOR FY 76-77 - Recommendation to engage Mr. Alfred Adamitis, CPA, 15 Kelly Avenue, Cinco Bayou. (Clerk)
10. BUDGET ESTIMATES FOR FY OCT 77 - SEPT 78. (Peek/Balsley)
11. LETTER, DEPARTMENT OF REVENUE - Reference: Okaloosa County Assessment Roll; also, Meeting of August 17th. (Clerk)
12. FOLDER OF MINUTES AND FINANCIAL STATEMENTS.
13. ADJOURNMENT.

TOWN OF CINCO BAYOU
REGULAR COUNCIL MEETING

August 18, 1977

Town officials in attendance: Mayor Jim Kendrick, Council members Irene Balsley, Phil Johnston, Harold Peek and Max Usrey; Attorney Rick Powell and Recorder Dee Rouse. Absent: Will Overstreet, out of town.

Also present were: Mr. & Mrs. Lowell Taylor, Mr. & Mrs. Allen Davis, Mr. & Mrs. Jack Tate, Mr. & Mrs. Marvin Harrison, Vera Pritchard, Ruth Usrey, L. P. Disharoon, Marj Crawford, Alice Davis, Bill Zuppa, Mrs. Roy Kelly, Honey Reeves representing Playground Daily News and Mimi Romaniak representing WFTW.

Therefore, a quorum being present, Mayor Kendrick opened the meeting with a silent prayer at 6:57 p.m.

1. PUBLIC HEARING. Motion by Mr. Peek that the Revenue Sharing Funds, Entitlement Period Eight (8) Allocations of \$7272.00 be used for public safety-fire protection, seconded by Mr. Usrey. After discussion, motion carried unanimously.
2. MINUTES-REGULAR COUNCIL MEETING-JULY 21, 1977. Motion by Mr. Johnston to accept as printed, seconded by Mrs. Balsley. Motion carried unanimously.
3. FINANCIAL STATEMENT-JULY 1977. Motion by Mrs. Balsley to accept as presented, seconded by Mr. Johnston. Motion carried unanimously.
4. ORDINANCE. Mayor Kendrick explained to Council and the attending public that the second reading of an ordinance pertaining to rezoning of Blocks 4 and 5, from R-1 "Residential" to C-1 "Limited Commercial" could not be held as he had been informed by our Attorney that ordinance had been improperly advertised. He further stated that he felt Council should grant the property owner (Mrs. Alice Davis) of Lots 1, 2 and 25 of Block 5 some assistance, so she might proceed to open her Ceramic Shop. After lengthy discussion and trial motions, Mr. Johnston made the motion to grant a variance to the owner of Lots 1, 2 and 25 of Block 5, for the purpose of operating a Ceramic Shop only, until Council could proceed with an ordinance to rezone Blocks 4 and 5. Motion seconded by Mr. Peek and carried unanimously. (Clerk's note: Ordinance will be properly advertised, that is, each individual property owner in Blocks 4 and 5 will be notified by certified mail and ad will be run in local newspaper. Ordinance will be set for first reading on September 15th and second reading on October 20th).
5. LETTER, CITY OF FORT WALTON BEACH. Requesting Council's permission to use right-of-ways and easements from Cinco Bayou Bridge, South to Lucille Street, West on Lucille to Kidd Street, then South on Kidd and Luverne Streets to Hughes Avenue for the purpose of laying a 16-inch water line. Mayor Kendrick indicated Mr. Overstreet was out of town but he had left him a letter, which he read, as follows: "I will be out of town Thursday. It appears the City of Fort Walton Beach already has easement for the streets. I would suggest we would treat this as an expansion of the franchise agreement and try to negotiate some consideration of reduction of premium rates or transfer of the system when present fifteen year period is up in 1981. We would like to be able to transfer to County at that time without buying Fort Walton full price or building a whole new system. If Council just wants to give into them instead, then have the Attorney simply prepare an easement non-exclusive for Cinco Bayou to Fort Walton Beach." Mr. Usrey voiced his opinion that this was new work and we should try and ask for reduction of rates. Mayor Kendrick asked Mr. Overstreet and Mr. Usrey to go to Fort Walton Beach and see what could be worked out.

6. APPOINTMENT OF COMMITTEE. Mayor Kendrick appointed Mrs. Balsley and Mr. Johnston to investigate the need to amend ordinance pertaining to Animal Control.
7. RECOMMENDATION TO CHANGE TOWN MARSHAL FROM ELECTIVE TO APPOINTIVE. Motion by Mr. Peek for Attorney to proceed with writing an ordinance to change Town Marshal from elective to appointive, seconded by Mrs. Balsley. Motion carried unanimously.
8. CALENDAR OF EVENTS FOR ANNUAL ELECTION, OCTOBER 4, 1977. Town Clerk informed Council he had furnished them with a copy of the calendar of events for the annual election. Filing date for candidates for re-election or election begins September 6th and closed September 19th. He also informed Council that any candidate petitioning for re-election or election must file a financial disclosure form. Petition and disclosure form must be received by the Clerk before the filing deadline of September 19th.
9. ENGAGEMENT OF AUDITOR FOR FY 76-77. After discussion, motion by Mr. Peek to continue with the present CPA, Creel, Bryan and Gallagher, seconded by Mr. Usrey.
VOTE: Yeas-Balsley, Peek and Usrey; Nay-Johnston.
10. BUDGET ESTIMATES FOR FY OCT 77-SEPT 78. Mayor Kendrick thanked the Budget Committee, Mr. Peek and Mrs. Balsley, for the preparation of the budget. After discussion, Mr. Peek moved the budget be accepted as presented, seconded by Mrs. Balsley. Motion carried unanimously.
11. LETTER, DEPARTMENT OF REVENUE. Pertaining to Okaloosa's assessment roll and pending suit against DOR. Clerk briefed Council on the meeting of all County taxing agencies he attended on the 17th. Suggested Council join in with Property Appraiser's office and other taxing agencies as co-plaintiff in the suit. Attorney indicated he had not been able to talk with Mr. Lee, Attorney for the Property Appraiser, but felt we probably should join in. He suggested Council might authorize him to join in, on behalf of the Town, after he had talked with Mr. Lee. Mr. Peek moved that Attorney be allowed to use his discretion on joining the tax suit as co-plaintiff, seconded by Mr. Usrey. Motion carried unanimously. (Clerk's note: Mr. Powell joined the suit on behalf of the Town).
12. FOLDER OF MINUTES AND FINANCIAL STATEMENTS. Mayor Kendrick requested Clerk prepare folder for each member of Council with minutes and financial statements, going back to beginning of year. These folders are not to be taken out of the Town Hall.
13. ADJOURNMENT. Meeting adjourned at 8:30 p.m.

RESPECTFULLY SUBMITTED AS TRUE AND CORRECT TO BEST OF MY ACKNOWLEDGE.


 JAMES O. GODWIN, SR.
 Town Manager/Clerk

ATTACHMENTS TO RECORD SET OF MINUTES:

- | | |
|--|----------------------------|
| 1. Notice of Public Hearing | 9. Ltr & Suit-DOR |
| 2. Financial Statement | 10. Newspaper Reports-PGDN |
| 3. Ltr-Notice of Zoning Change to Property Owner | |
| 4. Ltr-City of FWB | |
| 5. Ordinance-Town Marshal Elective to Appointive | |
| 6. Calendar of Events for Annual Election | |
| 7. Ltrs-Pertaining to Auditors | |
| 8. Budget-FY 77-78 | |

3-8 yrs. **EXCLUSIVE**
PHOTO-GUIDE
 A pretty dress for a pretty girl, and easy to sew. Add a tulip-trimmed popover for a new look.
 No. 8113 with Photo-Guide is in Sizes 3 to 8 years. Size 4, dress, 1 1/2 yards; popover, 1/2 yard.
Patterns available only in sizes shown.



PHOTO-GUIDE 8352
 PATTERN 2-10 yrs.
 A cool pinafore with matching panties is simple to sew and the little miss will love wearing it.
 No. 8352 with Photo-Guide is in Sizes 2 to 10 years. Size 4, 1 1/2 yards of 45-inch fabric.
Patterns available only in sizes shown.

TOWN OF CINCO BAYOU
 PUBLIC NOTICE
 CHANGE IN MEETINGS TIME
 NOTICE IS HEREBY GIVEN THAT THE TOWN COUNCIL OF THE TOWN OF CINCO BAYOU, OKALCOOSA COUNTY, FLORIDA, WILL EFFECTIVE WITH THE AUGUST 1977 MEETINGS, MEET AS FOLLOWS
 "COUNCIL AS COMMITTEE" EVERY SECOND THURSDAY AND "REGULAR MONTHLY COUNCIL MEETING" EVERY THIRD THURSDAY EACH MONTH. MEETINGS WILL COMMENCE AT 7:00 P.M., AND WILL BE HELD IN THE TOWN HALL LOCATED ON KELLY AVE.
 BY DIRECTION OF COUNCIL:
 JAMES O. GODWIN, SR.
 Town Manager/Clerk
 4534: August 4, 11, 18, 1977

TOWN OF CINCO BAYOU
 NOTICE OF PUBLIC HEARING
 IN ACCORDANCE WITH FEDERAL REGULATIONS PERTAINING TO REVENUE SHARING ENTITLEMENT PERIOD 8 ALLOCATIONS OF \$7,272. TOWN COUNCIL WILL HOLD A PUBLIC HEARING AT APPROXIMATE 7:00 P.M., AUGUST 18, 1977. BUDGET COMMITTEE PROPOSED TO UTILIZE THESE FUNDS FOR PARK IMPROVEMENTS.
 JAMES O. GODWIN, SR.
 Town Manager/Clerk
 4535: Aug. 4, 11, 18, 1977

IN THE CIRCUIT COURT IN AND FOR OKALOOSA COUNTY, FLORIDA
 IN RE: THE MARRIAGE OF PERRY LLOYD BRUCE III, PETITIONER
 VS
 MICHELLE BROWN BRUCE
 RESPONDENT
 CASE NO. 77-1178
 NOTICE OF ACTION
 TO: MICHELLE BROWN BRUCE
 CARRIAGE HILLS APTS. NO. 4-D
 NORTHSIDE DRIVE
 MACON, GEORGIA 31204
 YOU ARE NOTIFIED that a Petition for Dissolution of Marriage has been filed against you and you are required to serve a copy of your written defenses, if any to it on Ray M. Bourgeois, P. O. Box 1447, Fort Walton Beach, Florida, 32548, Attorney for Petitioner, on or before the 18th day of September, 1977, and file the original with the Clerk of this Court either before service on Petitioner's attorney or immediately thereafter; otherwise a default will be entered against you for the relief demanded in the Petition.

TOWN OF CINCO BAYOU - JOURNAL OF CHECKS WRITTEN - DEPOSITS MADE

July 1977

Check Number	To Whom	Purpose	Date	Amount Of Check	Bank Bal Fwd And Deposits	ACCOUNTING CODES
		Bal Fwd	1	--	3095.09	
23	60 I. Balsley	Mileage-6/1-30	5	30.94		422
		SeeDep76/77-29	1	--	1202.50	
	61 I. Balsley	"Breezin" Band For Picnic	5	60.00		418
	62 J. O. Godwin, Sr.	2Wks-6/21-7/5	5	380.00		427
	63 D. Rouse	2Wks-6/21-7/5	5	202.20		427
	64 R. Hackney	2Wks-6/21-7/5	5	41.40		427
	65 A. Davis	2Wks-6/21-7/5	5	29.15		427
	66 Paul Coates	2Wks-6/21-7/4	5	100.00		423
		Contract Labor				
	67 Ernest Rouse	Contract Labor	5	16.10		423
	68 J.O. Godwin, Sr.	Petty Cash	5	50.00		603
	69 Kellner Texaco Sta	3al On Rental Trailer	5	23.00		418
	70 Mancini Music America	AMP, Mike, & Stand	6	147.00		650
	71 Copy Products Co.	Supplies	6	87.00		444
	72 Estergren, EA&P	Ret-Jun & Other	6	90.00		401-01, 850, 401-02, 850
	73 Playground News	Legal Ad-Reg	6	12.75		401-03
	74 Gatlin's	Supplies	6	100.77		404
	75 Guidry's Truck Rent'l	76 Van Rental	6	100.65		418
	76 Oka W&S Sys	Sewer Trmt	6	1078.00		405-11
	77 Madaris Off Supplies	Supplies	6	22.78		414
	78 BMS	Actg - June	6	50.00		401-04
	79 R. Sibert Sant	Jan-Jun 77	6	72.00		405-10
	80 Gulf Coast Paper	Supplies	6	78.13		414
	81 Moore-Handley, Inc	Supplies	6	10.31		404
	82 Postmaster	2 Rolls Stamps	6	26.00		414
	83 Wright Ice Co.	Ice F/Jul Picnic	6	22.80		418
		SeeDep76/77-30	8	--	2424.00	
		SeeDep76/77-31	11	--	787.99	
	84 J.O. Godwin, Sr.	Mileage 5/19-7/10	11	95.20		422
	85 Salamander Sec Sys	Svs-6/17-7/16	11	400.00		402 (New Acct)
	86 Joseph Wilkins	Traffic Light	11	125.00		413
	87 City of FWB	Town Hall	12	24.81		405-03
	88 City of FWB	Seaway	12	7.18		405-04
	89 City of FWB	Laguna	12	7.18		405-04
	90 CENTEL	Town Hall	12	78.82		405-01
	91 J.O. Godwin, Sr.	Petty Cash	12	50.00		603
	92 FWB Cham Of Commerce	Annual Banquet- Mayor & Wife	15	21.00		412

COLUMN - WRITE @

July 1977

Check Number	To Whom	Purpose	Date	Amount Of Check	Bank Bal Fwd And Deposits	ACCOUNTING CODES
1 23 93	J. Godwin, Jr.	Supplies-Lumber	15	115.73		404
2		See Dep 76/77-32	18		3487.76	
3 94	J.O. Godwin, Sr.	2Wks-7/5-7/18	19	380.00		427
4 95	D. Rouse	2Wks-7/5-7/18	19	202.20		427
5 96	R. Hackney	2Wks-7/5-7/18	19	148.50		427
6 97	A. Davis	2Wks-7/5-7/18	19	23.85		427
7 98	Atlas Ext	Svs - July	19	7.00		406
8 99	A&J Lawnmower	Install Fly Wheel	19	101.25		403
9		in Bush Hog Mower				
10 24 00	Barnett Bank	P/R Dep - June	21	247.60		707
11 01	Estergren, FA&P	Ord Prep & Ltr to Church	21	50.00		401-02
12						
13 02	Gulf Power Co	Town Hall	21	127.44		405-05
14 03	Creel Ford Co	1977 Ford P/U F-100 302 V-8	22	5196.70		655
15						
16 04	Buck Stoke Tax Col	Tag - 1977 Ford	22	7.00		655 ✓
17 05	Fla Insp Station	Sticker-Temporary	22	3.00		655 ✓
18		See Dep 76/77-33	22		2698.41	
19 06	Gulf Power Co	Street Lights	24	224.30		405-07
20 07	Gulf Power Co	Traffic Light	24	21.12		405-06
21 08	Gulf Power Co	L/S-Laguna	24	25.29		405-08
22 09	Gulf Power Co	Pump-Laguna	24	30.88		405-08
23 10	Gulf Power Co	L/S-Kelly	24	5.42		405-09
24 11	Civitan Club	Annual Dues for Flag Displays	24	70.00		412
25						
26 12	Playground News	Legal Ad-Ord Re-Zoning	24	18.10		401-03
27						
28 13	J.O. Godwin, Sr.	Expenses for IIMC Conf, K/C, May 21-26	24	574.44		422
29						
30 14	Howard Bros.	Step Stool & Utility Lite	24	22.85		655
31						
32 15	City of FWB	3 Yds Shells for Parking Rear-T/H	24	33.35		404
33						
34 16	Copy Products Co	Scusek Roller for Conter	24	20.00		404
35						
36 17	Chamber Of Commerce	Dues thru 6/30/78	24	125.00		412
37 18	Paul Coates	Tubes & Mounting For Tractor	27	17.44		404
38						
39 19	CENTEL	L/S-Kelly, Seaway Laguna	29	24.15		405-02
40						
		See Dep 76/77-34	29		293.67	

COLUMN - WRITE ®

July 1977

COLUMNS - WRITE

1	Total Checks Written		11,462.78	
2	Income for July		10,894.33	
3	Bal Fwd 1 July 77		3,095.09	
4	Total Funds Available		13,989.42	
5	Checks Written		-11,462.78	
6	Cash O/H In Bank	31	2,526.64	
7	Petty Cash Fund	31	11.66	
8	Cash In Bank & P/C	31	2,538.30	
9	CD's	31	83,000.00	
10	Savings	31	24,359.33	
11	TOTAL		109,897.63	
12				
13	SURE AND CORRECT TO BEST OF MY ACKNOWLEDGE.			
14	<i>James O. Godwin Sr.</i>			
15	JAMES O. GODWIN, SR.			
16	Town Manager/Clerk			
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TOWN OF CINCO BAYOU

KELLY AVE.

P.O. DRAWING/10 - CINCO BAYOU
FORT WALTON BEACH, FLORIDA 32548
904-244-2712 244-2012

August 24, 1977

Mayor:
JIM KENDRICK, III

Mayor Pro-Tem:
FRANK BALSLEY

Council Members:
BILL JOHNSON,
LILL OVERSTREET
HAROLD PEEK
PAUL GREY

Town Manager/Clerk:
JAMES O. GODWIN, SR.

Town Attorney:
BOB ROSELL

RE: Notice of Zoning Change

Dear

The Town of Cinco Bayou, Florida, proposes to rezone Blocks 4 and 5, Cinco Bayou Subdivision, according to the plat thereof recorded in Official Records Book 1, at Page 27A of the County of Okaloosa, Florida.

An ordinance has been proposed by the Town Council of Cinco Bayou, Florida, that, if adopted, would rezone such blocks from the current zoning classification of R-1 (Residential) to C-1 (Limited Commercial).

Pursuant to Florida Statutes, Section 166.041 (3) (d) 2.c., you are hereby notified, as an owner of property within the area proposed for the zoning change, that public hearings on the proposed ordinance will be held on September 15, 1977, at 7:00 p.m., and on October 20, 1977, at 7:00 p.m. Both such hearings will be held at the Cinco Bayou Town Hall, Kelly Avenue, Cinco Bayou, Florida.

Should you desire to inspect the proposed ordinance or the Town's zoning ordinances, you may do so at the Town Hall during regular business hours.

Very truly yours,

JAMES O. GODWIN, SR.
Town Clerk

JOG/idr

This letter was forwarded to the following: 1. Harold F. Peek; 2. Mrs. Harold K. Smith; 3. L. P. Disharoon; 4. Vera S. Prichard; 5. Laura B. Sullivan; 6. Alice Davis; 7. Cinco Baptist Church; 8. W. A. Cartwright, by certified mail.

City of Fort Walton Beach

Kendrick

P. O. Box 1449 ◦ Fort Walton Beach, Florida 32548

Telephone (904) 243-3141

August 9, 1977

The Honorable Jim Kendrick
Mayor, Town of Cinco Bayou
Cinco Bayou Town Hall
Kelly Avenue
Cinco Bayou, Florida 32548

Dear Jim:

The City of Fort Walton Beach has submitted a project, under the Local Public Works Program, in the amount of \$303,000 to extend a 16 inch potable water-line from the Golf Course system to the system on Hughes Avenue. If approved, and after completion, this will improve the quantity of available city water and enable us to provide your Town with even better fire protection than we are doing at the present time.

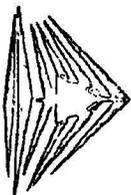
In order to complete this project, we need your Council's permission to use the rights-of-way and easements from Cinco Bayou bridge south to Lucile Street, west on Lucile to Kidd Street, then south on Kidd and Luverne Streets to Hughes Avenue.

Your early response to this request will be very greatly appreciated.

Sincerely,



WINSTON G. WALKER
City Manager



HOME OF THE

Janie Boon

City of Fort Walton Beach

P. O. Box 1449 • Fort Walton Beach, Florida 32548

Telephone (904) 243-3141

August 12, 1977

H. Miller Burt, P.E.
Asst. Vice President
Polyengineering of Florida
357 N. Eglin Parkway
Fort Walton Beach, Florida 32548

Dear Miller:

Enclosed are Guide Specifications for re-paving and clean up.

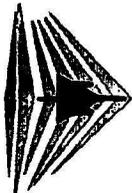
If you need any additional information, please let me know.

Very truly yours,


REX B. GRIFFIN, JR.
City Engineer

/rd

Enc.



HOME OF THE

Janie Boom

10.21 ADDITIONAL OR SUBSTITUTE BOND:

If, at any time the Owner for justifiable cause, shall be or become dissatisfied with any surety or sureties upon the Performance or Payment Bonds, the Contractor shall within five (5) days after notice from the Owner so to do, substitute an acceptable bond (or bonds) in such form and sum and signed by such other surety or sureties as may be satisfactory to the Owner. The premiums on such bond shall be paid by the Contractor. No further payments shall be deemed due nor shall be made until the new surety or sureties shall have furnished such an acceptable bond to the Owner.

10.22 ACCEPTANCE OF FINAL PAYMENT CONSTITUTES RELEASE:

The acceptance by the Contractor of final payment shall be and shall operate as a release to the Owner of all claims and all liability to the Contractor for all things done or furnished in connection with this work and for every act and neglect of the Owner and others relating to or arising out of this work. No payment, however, final or otherwise, shall operate to release the Contractor or his sureties from any obligations under this contract or the Performance and Payment Bond.

10.23 COORDINATION OF WORK:

There may be other Contractors working in the same general area and it shall be the responsibility of the Contractor to coordinate his work with the other Contractors.

10.24 BACKFILL UNDER EXISTING PAVEMENT:

Where pipe is laid under existing pavement and the material excavated is not deemed suitable for backfill material by the Engineer, the unsuitable material shall be hauled away and disposed of by the Contractor. The trench shall be backfilled as hereinafter specified with an approved material, supplied by the Contractor. Payment for this item of work will be hereinafter specified.

10.25 CONTRACTOR'S TITLE TO MATERIALS:

No materials or supplies for the work shall be purchased by the Contractor or by any subcontractor subject to any chattel mortgage or order and conditional sale contract or other agreement by which an interest is retained by the seller. The Contractor warrants that he has good title to all materials and supplies used by him in the work, free from all liens, claims or encumbrances.

10.26 RE-PAVING:

Any paved roads or streets cut by these operations shall be re-paved in a workmanlike manner and restored to their original condition as shown or specified. The paving shall be of material equal to that removed and shall be laid in accordance with the Owner's current standard specifications covering the type of paving. Where paved roads

or streets are cut, slag, shell or gravel shall be provided immediately following backfill, and roads and streets shall be maintained until repaved. There will be no payment for the placing of gravel, shell or slag or maintenance of roads or streets.

When flexible pavement is replaced, an 8-inch minimum thickness sand-shell base course or an approved soil aggregate base course material meeting the requirements of the Florida State Highway Department "Standard Specifications for Highways and Bridges" latest Edition, shall be constructed full width of the trench to the finish grade as detailed and noted. After base has been compacted, a bituminous prime coat shall be applied at the rate of approximately 0.2 gallons per square yard of cut-back asphalt and the trench shall be paved with 1-1/2 inches of hot asphaltic concrete. The paved surface shall be finished flush with the existing pavement and shall conform to the existing contour of street or roadway.

Where concrete or other types of pavement are removed, they shall be replaced with the same type and thickness as that removed. Just prior to repaving, jagged edges shall be squared and cut to a string line so that the patch will present a neat appearance.

Prior to excavation in paved streets or other paved areas, the pavement shall be cut along straight and perpendicular lines parallel to the centerline of the pipe.

10.27 SURVEYS:

The Engineer will establish bench marks and horizontal control points and will establish an offset line. From these points the Contractor shall lay out the work by establishing all lines and grades at the site necessary to control the work and shall be responsible for all measurements that may be required for the execution of the work. First order leveling shall be used by the Contractor in establishing elevations, and all levels shall be looped in or closed. All survey data shall be recorded in accordance with standard and approved methods. All field notes, sketches, and computations made by the Contractor in establishing control points for his work shall be available at all times to the Engineer.

The Contractor shall furnish, at his expense, all stakes, pins, platforms, equipment and labor as may be required in laying out any part of the work from the control points established by the Engineer. It shall be the responsibility of the Contractor to maintain and preserve all stakes and other markers established by him until authorized to remove them. If any of the control points established by the Engineer are destroyed by or through negligence of the Contractor, they may be replaced by the Engineer, and the expense of replacement will be deducted from any amount due or which may become due the Contractor.

10.49 AFFIDAVIT OF COMPLIANCE:

Suppliers of pipe and fittings shall furnish, in triplicate, to the Owner, an affidavit stating that all pipe and fittings furnished under this contract conforms to the requirements as set forth in these specifications.

10.50 SUPERVISION OF INSTALLATION AND THE GUARANTEE:

The Contractor shall employ a factory trained engineer to supervise the installation and alignment of all items of mechanical and electrical equipment. He shall see that all items of equipment are installed, piped, and wired, meeting the requirements of the drawings and specifications and in accordance with the manufacturer's recommendations. The Contractor shall place all equipment in satisfactory operation and demonstrate such. The Contractor shall guarantee the satisfactory operation of all apparatus and machinery against defects in workmanship, material, and installation for a period of one (1) year from the date of final acceptance. The Owner will give notice of observed defects with reasonable promptness and the Contractor shall remedy any defects in the work and pay for any damage to other work resulting therefrom. Neither the final certificate of payment nor any provision in the contract documents nor partial or entire use or occupancy of the premises by the Owner shall constitute an acceptance of work not done in accordance with the contract documents, or relieve the Contractor of liability in respect to any express warranties or responsibility for faulty materials or workmanship.

10.51 CONCRETE DESIGN MIX AND TESTS:

(a) The Contractor shall submit to the Owner for approval a design concrete mix by an approved commercial testing laboratory, before placing any concrete.

10.52 COMPLETION OF WORK:

Unless specifically waived by the Owner, when an extension of contract time is granted by the Owner to the Contractor to complete the work under this contract, the Contractor shall pay an additional Engineering Cost or other Cost accrued to the Owner as a result of the extension of time granted.

10.53 CLEAN-UP:

Whether these operations are on City, State, County, Federal, or Private Property, the job shall be kept clean at all times. Loose dirt shall not be allowed to clog ditches or cover sidewalks. Soft clay or other undesirable material removed from the trenches shall be removed from the streets, sidewalks or ditches. The Owner reserves the right to demand that the Contractor's forces be diverted to this clean-up at any time that condition of streets, driveways, sidewalks, or private property warrants such diversion. Such diversion of Contractor's forces will not entitle the Contractor to any extension of time or additional compensation.

(f) Sand or Sand-Clay Backfill: The unit price bid for this item will be compensation in full for furnishing, spreading and compacting one cubic yard of sand or sand-clay for backfill where called for or where directed to be used. Measurement will be made by multiplying the length of trench receiving sand or sand-clay backfill by the inside diameter of the pipe plus 18" times the depth of material so placed and converting to cubic yards regardless of the amount actually placed.

(g) Removing and Replacing Paving: The unit price bid for this item will be compensation in full for furnishing all material, labor, equipment, and incidentals to remove and replace one square yard of paving under which pipe is laid.

The term "Pavement" shall be construed to mean either concrete, bituminous, cobblestones, or brick placed as a wearing surface in street driveways, slope paving, or sidewalks. Shell surfacing, sand-clay surfacing, gravel surfacing, and other such types of surfacing will not be considered paving and will not be paid for as such.

In measuring this item for payment, the length removed multiplied by a width of the inside pipe diameter plus 18 inches will be the amount paid for, regardless of the width removed and replaced. No additional allowance will be made for bell holes or manholes. Where flexible pavement is replaced, no additional allowance will be made for 8" base or asphalt tack coat.

(h) Remove and Replace Concrete Curb & Gutter: The unit price bid for this item shall be compensation in full for furnishing all equipment, labor, materials, transportation, handling, delivery and all incidentals necessary for removing and replacing one (1) linear foot of concrete curb and gutter, concrete valley gutter or concrete curb, under which pipe is laid. Curb, gutter, and curb and gutter replaced shall be of same type and thickness as that removed.

In measuring this item for payment, the outside limits of measure shall be the inside diameter of the pipe plus 18 inches, regardless of the amount removed and replaced.

(i) Solid Sod: The unit price bid shall be compensation in full for one square yard of solid sod complete in place where authorized. The type sod shall be either bermuda, centipede, or St. Augustine. The type used shall match the existing grass. Existing grass and sod that is to be removed and replaced as specified will not be paid for. It is the intent that sod will be used to prevent erosion where no sod now exists.

(j) Concrete: The unit price bid shall be compensation in full for one cubic yard of concrete for pipe cradles, foundations, thrust blocks, or encasement for pipe. Concrete used for manhole bottoms, concrete manholes and for repaving will not be paid for under this item. (No payment will be made for this item where the contractor elects to use it for his own convenience or to fill overcuts.)

NOTICE OF PROPOSED ENACTMENT OF EMERGENCY ORDINANCE:

The Town Council of the Town of Cinco Bayou, Florida,
proposes to enact an emergency ordinance entitled:

AN ORDINANCE SUBMITTING TO THE ELECTORS OF THE TOWN OF CINCO BAYOU, FLORIDA, AT THE NEXT GENERAL ELECTION TO BE HELD WITHIN THE TOWN ON OCTOBER 4, 1977, A PROPOSED AMENDMENT TO THE CHARTER OF THE TOWN; SUCH PROPOSED AMENDMENT AMENDING SECTION IV (E) (3) OF THE CHARTER BY PROVIDING THAT THE TOWN MARSHAL SHALL BE APPOINTED BY THE TOWN COUNCIL RATHER THAN ELECTED BY THE ELECTORS OF THE TOWN AND PRESCRIBING AN EFFECTIVE DATE HEREOF.

It is proposed that the ordinance shall be considered for enactment by the Town Council of the Town of Cinco Bayou, Florida, at their regular council meeting to be held at 7:00 o'clock P. M. on September 15, 1977, at the Town Hall of the Town of Cinco Bayou, Florida, at which time interested parties may appear at the meeting and be heard with respect to the proposed ordinance. Such proposed ordinance may be inspected by the public at the Town Hall during regular business hours.



JAMES O. GODWIN, SR.
TOWN CLERK

"CALENDAR OF EVENTS FOR ANNUAL ELECTION"

October 4, 1977

- SEPT 6, 77) "NOTICE OF ELECTION" publication dates.
13) This notice must be published in a local
20) newspaper, once a week for four consecutive
27) weeks, prior to the election.
- *SEPT 6 Beginning date when candidates for office may file a
nominating petition.
- SEPT 15 Council Meeting-Council must adopt a resolution designating
three persons, not candidates for office, to act as Clerk
and Inspectors for election.
- *SEPT 19 Final date for filing petition - 12 p.m.
- SEPT 20 Notify news media of those persons filing petitions.
- SEPT 21 Prepare ballots for election.
- OCT 4 Date of Annual Election - First Tuesday after first Monday
from 7 a.m. to 7 p.m.
- OCT 4 Election Clerk and Inspectors must certify to Town Clerk,
immediately after close of poll, results of election.
- OCT 4 Notify news media of election results.
- OCT 20 Attorney gives Oath of Office to all elected officials.
- NOV 1 Elected officials take office.

NOTE: *Any candidate petitioning for re-election or election must file a
financial disclosure form. Petition and disclosure form must be
received by the Town Clerk before the filing deadline, September
19, 1977. Clerk will handcarry all disclosure forms to County
Circuit Clerk's Office.

TOWN OF CINCO BAYOU

KELLY AVE:

P.O. DRAWER 1710 - CINCO BAYOU
FORT WALTON BEACH, FLORIDA 32548
904-244-2712 244-2012

August 19, 1977

Mayor:
JIM KENDRICK, III

Mayor Pro-Tem:
IRENE BALSLEY

Council Members:
PHIL JOHNSTON
WILL OVERSTREET
HAROLD PEEK
MAX USREY

Town Manager/Clerk:
JAMES O. GODWIN, SR.

Town Attorney:
RICK POWELL

Mr. Alfred Adamitis
Certified Public Accountant
15 Kelly Avenue, Suite 2-B
Fort Walton Beach, Florida 32548

Dear Mr. Adamitis:

Council, while meeting in regular session last night, reversed their previous decision and voted to retain Creel, Bryan and Gallagher for the upcoming audit.

Please accept my thanks for the time you have spent with me on this matter.

Sincerely,


JAMES O. GODWIN, SR.
Town Manager/Clerk

JOG/idr

TOWN OF CINCO BAYOU

KELLY AVE.

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MAX USREY

Town Manager/Clerk:
JAMES O. GODWIN, SR.

Town Attorney:
RICK POWELL

Creel, Bryan and Gallagher
126 N. Eglin Parkway
Fort Walton Beach, Florida 32548

ATTN: Mr. Brentwood Bryan

Dear Brentwood:

Reference is made to your letter of May 13, 1977 and my letter of August 10, 1977.

Council, while meeting in regular session last night, reversed their earlier decision and voted to accept your proposal as set forth in your letter of May 13, 1977.

I called your office this morning and was sorry to hear that you were layed up. Here's hoping you will be back in harness real soon.

I called your Pensacola office and talked with Mr. Wayne Williams about the above decision. He indicated the audit could be conducted.

Am enclosing a signed copy of your letter of May 13th, as you requested.

Sincerely,


JAMES O. GODWIN, SR.
Town Manager/Clerk

JOG/idr

Enclosure

CREEL, BRYAN & GALLAGHER

CERTIFIED PUBLIC ACCOUNTANTS

126 N. EGLIN PARKWAY - P. O. BOX 1443

FORT WALTON BEACH, FLORIDA

32548

L. E. CREEL, C.P.A.
R. BRENTWOOD BRYAN, C.P.A.
WILLIAM P. GALLAGHER, C.P.A.
A. WAYNE WILLIAMS, C.P.A.
J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
MARK T. GOFF, C.P.A.

MEMBERS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OFFICES
PENSACOLA, FLORIDA
FT. WALTON BEACH, FLORIDA

May 13, 1977

To The Honorable Mayor and
Members of the Town Council
Town of Cinco Bayou, Florida

Ladies & Gentlemen:

This letter will confirm our understanding of the arrangements to make an examination of the financial statements of the various funds and account groups of the Town of Cinco Bayou, Florida, for the fiscal year ended September 30, 1977, for the purpose of expressing an opinion as to the fairness of presentation of such financial statements in conformity with generally accepted accounting principles.

We shall examine the financial statements of the Town of Cinco Bayou, Florida, as of September 30, 1977, and provide such accounting and auditing services as deemed necessary, including a review of any capital expenditures made during the fiscal year, and the preparation of appropriate year-end adjustments. We will also assist in the preparation of the Annual Financial Report of Units of Local Government to be filed with the Florida Department of Banking and Finance.

Our examination will include the Federal Revenue Sharing Trust Fund, but does not anticipate any extended optional audit procedures nor the preparation of a special audit report for the Office of Revenue Sharing, Washington D. C.

Our examination of the financial statements will be made in accordance with generally accepted auditing standards and will include such tests of the accounting records and such other procedures as we consider necessary in the circumstances and will be directed to the expression of our opinion on the fairness of presentation of the financial statements taken as a whole in conformity with generally accepted accounting principles.

An examination directed to the expression of an opinion on the financial statements is not primarily or specifically designed, and cannot be relied upon, to disclose defalcations or other similar irregularities should any exist, although their discovery may result.

We will from time to time require the assistance of the Town Clerk and/or your other office personnel to prepare schedules or locate and submit to us invoices, vouchers, cancelled checks and other documents and records which we request. This will serve to expedite the completion of our field work and the audit report.

Our fee for the services enumerated above will be primarily dependent upon the time required to complete the engagement. Based upon our experience in auditing prior years

(Continued)

May 13, 1977

for the Town of Cinco Bayou, Florida, and subject to the books and records being up-to-date and maintained in accordance with generally accepted accounting principles, we estimate that our fee will range between \$1,600.00 and \$1,950.00. If we should encounter unexpected problems and it becomes apparent that our bill will exceed the maximum amount of \$1,950.00, we will bring the matter to your attention immediately. Every effort will be made to keep our time at a minimum consistent with quality professional services required by the engagement. Our bill will be due and payable upon receipt.

We are pleased that you have again selected us as your independent certified public accountants and look forward to a continuing pleasant relationship.

Please indicate your agreement with the arrangements discussed herein by signing and returning the enclosed copy of this letter.

If you have any questions or comments, please do not hesitate to let us know.

Sincerely,



CREEL, BRYAN & GALLAGHER
Certified Public Accountants

RBB:sp

Town of Cinco Bayou, Florida

Signed: James O. Sullivan Sr.

Date: August 18, 1977

T O W N O F C I N C O B A Y O U

Estimated Budget of Revenues & Expenditures

FISCAL YEAR OCTOBER 77 - SEPTEMBER 78

Section 1. Estimated Revenues

Section 2. Estimated Expenditures

Section 3. Notes on Expenditures

ANTICIPATED REVENUES - FY OCT 77 - SEPT 78

<u>ACCOUNT NO.</u>	<u>SOURCE</u>	<u>AMOUNT</u>
100	State of Florida - Revenue Sharing	\$ 23,400.00
101	Central Telephone Company	27,000.00
102	Gulf Power Company	18,500.00
103	Fort Walton Beach (Water)	2,200.00
104	Okaloosa County Gas District	2,800.00
107	TV Cable	250.00
108	Road and Bridge Tax.	3,200.00
109	Okaloosa County Occupational Licenses	200.00
110	Barnett Bank (Interest)	4,000.00
112	Miscellaneous Income	1,200.00
113	Federal Revenue Sharing	7,432.00
114	Ad Valorem Tax (R/P & P/P)	34,500.00
115	Beverage Licenses	450.00
117	CETA Grant	6,000.00
120	Anti-Recession Fiscal Assistance	2,200.00
121	Municipal Fines	1,200.00
122	Boat Ramp Grant	6,550.00
	From General Fund	30,418.00
	TOTAL	<u>\$ 171,500.00</u>

TOWN OF CINCO BAYOU
ESTIMATED EXPENDITURES
OCT 77 - SEPT 78

<u>ACCT #</u>	<u>PROFESSIONAL SERVICES</u>	<u>BUDGETED FY 76-77</u>	<u>EST. EXPENDITURES OCT 77 - SEPT 78</u>	<u>EXTENDED TOTALS</u>
401-01	Attorney - Retainer	\$ 600.00	\$ 1,200.00	ALL MEETINGS
02	Attorney - Legal Matters	900.00	1,200.00	
03	Legal Newspaper Ads	300.00	300.00	
04	Business Management Systems	600.00	660.00	
05	Post Audit	1,750.00	1,500.00	
06	Polyengineering	4,000.00	2,000.00	
07	Municipal Code Corp.	600.00	800.00	
08	Salamander Security Patrol	1,600.00	4,800.00	CHANGE FROM #402
09	Humane Society (Animal Control)	--	1,200.00	NEW
10	Atlas Exterminator (Pest Control-T/H)	84.00	100.00	CHANGE FROM #406
11	ABLE Sanitation (Portable Toilet)	--	540.00	NEW
		<u>\$10,434.00</u>	<u>\$14,300.00</u>	<u>\$ 14,300.00</u>

<u>ACCT #</u>	<u>UTILITIES</u>	<u>BUDGETED FY 76-77</u>	<u>EST. EXPENDITURES OCT 77 - SEPT 78</u>	<u>EXTENDED TOTALS</u>
405-01	CENDEL - Town Hall	\$ 900.00	\$ 950.00	
02	" - Loop Lift Stations	440.00	400.00	
03	FWB WATER - Town Hall	196.00	190.00	
04	" - Sewer Lift Stations	388.00	280.00	
05	" - Francis Park	--	100.00	NEW
06	" - Leyenda Park	--	100.00	NEW
07	GULF POWER - Town Hall	580.00	800.00	
08	" - Traffic Light	240.00	270.00	
09	" - Street Light	2,660.00	2,880.00	
10	" - Lift Stations	360.00	400.00	
11	" - Laguna Park	--	300.00	NEW
12	" - Leyenda Park	---	300.00	NEW
13	Okaloosa Gas - Town Hall	170.00	200.00	
14	Ralph Sibert - Garbage	132.00	180.00	
15	Okaloosa W&S System-Sewer Treatment	<u>13,250.00</u>	<u>14,400.00</u>	
		\$19,316.00	\$21,750.00	\$ 36,050.00

<u>ACCT #</u>	<u>GENERAL</u>	<u>BUDGETED FY 76-77</u>	<u>EST. EXPENDITURES OCT 77 - SEPT 78</u>	<u>EXTENDED TOTALS</u>
403	Repairs/Maint-Roads, Parks, T/H	\$ 2,000.00	\$ 3,000.00	
404	Materials/Supplies- "	2,500.00	3,000.00	
413	Traffic Lights & Signs	4,500.00	6,900.00	
416	Street Paving & Patching	5,000.00	7,200.00	
426	FWB-Fire Protection	<u>20,650.00</u>	<u>24,000.00</u>	
		<u>\$34,650.00</u>	<u>\$44,100.00</u>	\$ 80,150.00
<u>ACCT #</u>	<u>ADMINISTRATIVE</u>			
410	Annual Town Picnic	--	500.00	NEW
411	Contributions	180.00	200.00	
412	Dues-Memberships-Subscriptions	1,400.00	1,600.00	
414	Office Supplies & Postage	900.00	900.00	
418	Miscellaneous	500.00	800.00	
422	Travel Expenses & Conventions	2,000.00	2,000.00	
423	Insurance	1,400.00	1,400.00	
427	Salaries	<u>17,000.00</u>	<u>25,300.00</u>	
		<u>\$23,380.00</u>	<u>\$32,700.00</u>	\$112,850.00

<u>ACCT #</u>	<u>CAPITAL OUTLAY</u>	<u>BUDGETED FY 76-77</u>	<u>EST. EXPENDITURES OCT 77 - SEPT 78</u>	<u>EXTENDED TOTALS</u>
650	Office Equipment & Furnishings	\$ 1,800.00	\$ 1,800.00	
651	Buildings & Improvements	7,619.00	10,000.00	
652	Park Improvements	8,624.00	22,850.00	
654	Sewer	15,000.00	5,000.00	
655	Other Equipment	6,250.00	4,000.00	
656	Land	--	15,000.00	
		<u>\$39,293.00</u>	<u>\$58,650.00</u>	\$171,500.00

NEW

NOTES REGARDING ESTIMATED EXPENDITURES
FOR FY OCT 77 - SEPT 78

<u>401-01</u>	<u>ATTORNEY-RETAINER</u> - Item increased from \$600 to \$1200 to enable Attorney to attend both Committee and Council meetings.	
<u>401-09</u>	<u>HUMANE SOCIETY (ANIMAL CONTROL)</u> - This is a new item. Current agreement is for \$8.00 per dog call.	
<u>401-11</u>	<u>ABLE SANITATION (PORTABLE TOILET)</u> - Item is figured at \$45 per month for one toilet in Laguna Park.	
<u>403</u>	<u>REPAIRS/MAINT-ROADS, PARKS, TOWN HALL</u> - This item will be used to show expenses for Town vehicle, including gas.	
<u>413</u>	<u>TRAFFIC LIGHTS & SIGNS</u> - As follows:	
	1. Traffic light at Hughes and Eglin (Est Cost)	\$ 4,000.00
	2. Traffic Signs	2,000.00
	3. Traffic light maintenance	900.00
		<u>\$ 6,900.00</u>
<u>416</u>	<u>STREET PAVING & PATCHING</u> - As follows:	
	1. Resurface Kelly Avenue (Between Beal & Eglin)	\$ 4,500.00
	2. Resurface and guttering Luverne Street (Between Hughes & Kelly Avenue)	1,500.00
	3. Patching streets (Pot holes)	1,200.00
		<u>\$ 7,200.00</u>

422 TRAVEL EXPENSES & CONVENTIONS - Conventions as follows for Clerk:

1. Florida League of Cities Annual Convention - October	\$ 332.00
2. Florida Clerk's Conference - March - April	332.00
3. IIMC Conference - May	<u>600.00</u>
	\$1,264.00
4. Additional Travel (Mileage, Rental, etc.)	<u>736.00</u>
	\$2,000.00

427 SALARIES - Figured at approximately 7% increase for cost of living.

GODWIN	-Current \$6.00 per hr = \$12,480.00	
	-Projected \$6.40 per hr =	\$13,312.00
ROUSE	-Current \$2.80 per hr = 5,824.00	
	-Projected \$3.00 per hr =	6,240.00
DAVIS	-Current \$2.65 per hr =	
	-Projected \$2.85 per hr x 1040 hours	2,964.00
MISC. LABOR	-Projected \$2.65 per hr x 1040 hours	<u>2,756.00*</u>
		\$25,272.00

*This is in anticipation of the raising of the minimum wage from \$2.30 to \$2.65.

652

PARK IMPROVEMENTS

Dredging Kidd Bayou at Leyenda Park	\$ 2,000.00
Seawall at Francis Park & Fill Dirt	10,000.00
Paving & Oyster Shelling - Francis	2,000.00
Repair & Improve Boat Ramp - Seaway	6,500.00
Additional Tables	600.00
Swing Sets in Leyenda & Laguna	800.00
Fill Dirt & Miscellaneous	600.00
Bar-b-cue Pits	<u>300.00</u>
	\$22,850.00

STATE OF FLORIDA
DEPARTMENT OF REVENUE

TALLAHASSEE, 32304

HARRY L. COE, JR.
EXECUTIVE DIRECTOR

July 29, 1977

Honorable Howard E. Hilburn
Okaloosa County Property Appraiser
Okaloosa County Courthouse
Crestview, Florida 32536

RE: Section 195.097(3), F.S. -
Compliance with Department
of Revenue Administrative
Order DR-77/28

Dear Mr. Hilburn:

Section 195.097(3), F.S., requires the Executive Director of the Department of Revenue to notify the property appraiser as to compliance with an administrative order issued pursuant to Section 195.097, F.S. In addition, this section requires the Executive Director to notify each tax levying agency in the county of the department's intent to disapprove the tax roll in whole or in part when the property appraiser is not in substantial compliance with an administrative order issued pursuant to Section 195.097, F.S.

It is my understanding, based on information furnished me by my staff, that you are not in compliance with Administrative Order DR-77/28 and that you will not attempt any further compliance with such order prior to submission of the 1977 Okaloosa County assessment roll. This conclusion was reached by my staff as a result of a conference held in Mr. Robert E. Lee's office in Ft. Walton Beach, Florida, on July 15, 1977. This conference was held for the purpose of discussing the posture of the Okaloosa County assessment roll and was attended by you, Mr. Robert E. Lee, Counsel for property appraiser, Mr. John Dowd, Counsel for Okaloosa Board of County Commissioners, Mr. William R. Cave, Director, Division of Ad Valorem Tax and Mr. Daniel C. Brown, Assistant Attorney General, Counsel for the department. In addition to this meeting, Mr. Cave had, in prior meetings with you, discussed your inability to comply with the order.

Honorable Howard Hilburn
July 29, 1977
Page two

Therefore, I must inform you that failure to comply with the order, prior to submission of the 1977 Okaloosa County assessment roll, will result in disapproval of that portion of the assessment roll covered by the order.

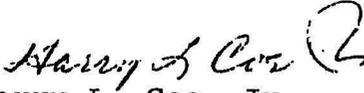
It has been pointed out that requiring compliance with the order, prior to approval of the assessment roll, would cause an unreasonable delay in the tax roll process, thereby resulting in some possible financial problems for the taxing authorities in that all revenues would not be readily available at the beginning of the fiscal year to fund their budgets. This is also my concern.

In the event that upon submission of the Okaloosa County assessment roll you are not in compliance with Administrative Order DR-77/28 or the assessment roll or any part thereof is not in substantial compliance with law and it becomes necessary to disapprove such roll in whole or in part, then it is suggested that we work together to assure the taxing authorities of Okaloosa County of an interim roll which can furnish them with the necessary funds to operate while this matter is being resolved.

I look forward to hearing from you concerning this matter and working with you to resolve this problem.

Thank you for the cooperation and courtesies extended to the department's staff in trying to resolve this very difficult problem.

Sincerely,


Harry L. Coe, Jr.
Executive Director

HLCjr/WRC/b

cc: Mr. Elliott Messer
Mr. Robert E. Lee
Each Tax Levying Body of Okaloosa County

LTR RCD Aug 1, 1977
CERTIFIED MAIL

plaintiff, HILBURN.

3. The plaintiff, HOWARD E. HILBURN, assumed the duties of Okaloosa County Property Appraiser on January 4, 1977.

4. On December 20, 1976, the Executive Director of Defendant, DEPARTMENT OF REVENUE, notified the office of Okaloosa County Property Appraiser of the existence of certain defects in the 1976 Okaloosa County Real Property Assessment roll. Said notice asserted that defects existed in the levels of assessment in certain specified classes of property, to wit: improved residential, vacant residential and land values of improved residential, commercial improved, and acreage not zoned agricultural. Said notice is attached to this complaint as Exhibit "A" and is made a part hereof.

5. Subsequent to the plaintiff, HILBURN, assuming the office of Okaloosa County Property Appraiser, the plaintiff, HILBURN, and representatives of defendant, DEPARTMENT OF REVENUE, met in conference at the request of plaintiff, HILBURN, in an effort to resolve the controversy, but were unable to do so.

6. Section 195.097(2), Florida Statutes, requires the issuance of Administrative Orders by the Executive Director of Defendant, DEPARTMENT OF REVENUE, to County Property Appraisers no later than March 1. On June 8, 1977, the Executive Director of Defendant, DEPARTMENT OF REVENUE, issued an Administrative Order to plaintiff, HILBURN, as Okaloosa County Property Appraiser, advising him that certain classes of property were not assessed in accordance with law on the 1976 Okaloosa County Real Property Assessment Roll. Said Administrative Order directed that certain remedial action be taken in preparing the 1977 Okaloosa County assessment roll to insure that said roll "will be in substantial compliance with Article VII, Section 4 of the State Constitution and Section 193.011, F.S." A copy of such Administrative Order is attached to this complaint as Exhibit "B" and is made a part hereof.

7. The Administrative Order described in paragraph 6 of this complaint specifically directed the plaintiff, HILBURN, to "proceed to implement a new mass appraisal system that will assist in bringing the Okaloosa County Assessment Roll into compliance with law, taking all the necessary steps to insure that the data to be utilized in the system reflects the current conditions of the property to be assessed." Plaintiff, HILBURN, upon taking

office as Okaloosa County Property Appraiser had previously recognized the necessity of implementing a new mass appraisal system and had previously submitted to the defendant, DEPARTMENT OF REVENUE, a proposed contract for acquisition of a mass appraisal system and related consultant services, the approval of the DEPARTMENT OF REVENUE, being a legal prerequisite to the plaintiff, HILBURN's execution of such contract. The defendant, DEPARTMENT OF REVENUE, for reasons unknown to the plaintiff, HILBURN, failed to properly approve or disapprove of the proposed contract and had not notified the plaintiff, HILBURN, of its intentions at the time of the issuance of the Administrative Order. Subsequently, at a meeting between the plaintiff, HILBURN, and representatives of the defendant, DEPARTMENT OF REVENUE, on July 15, 1977, the plaintiff, HILBURN, notified the defendant, DEPARTMENT OF REVENUE, of the delay occasioned by the defendant, DEPARTMENT OF REVENUE's failure to have approved such contract. On approximately August 12, 1977, the defendant, DEPARTMENT OF REVENUE, verbally communicated to plaintiff, HILBURN, its approval of its contract as has then been subsequently revised following defendant, DEPARTMENT OF REVENUE's examination of the proposed contract. Immediately upon receipt of such approval, plaintiff, HILBURN, contracted for acquisition of the mass appraisal system and the related consultant services.

8. Section 195.097(3) requires that the Executive Director of the Department of Revenue send notice of intent to disapprove a county's assessment roll to the property appraiser and the governing body of each tax-levying agency in the county no later than May 1. Defendants issued such notice on July 29, 1977, a copy of such notice being attached to this complaint as Exhibit "C" and made a part hereof.

9. At the time the Administrative Order previously described in this complaint was issued, defendants were fully aware that plaintiff, HILBURN, was in the midst of a program of re-evaluation of all classes of property in Okaloosa County, Florida, with the new values scheduled for incorporation in the 1978 Okaloosa County Assessment Roll. Defendants were and are further aware that the office of plaintiff, HILBURN, is without the resources necessary to complete said program of re-evaluation so as to permit the new values to be reflected in the 1977 Okaloosa County Assessment Roll.

10. Plaintiff, HILBURN, has diligently and in good faith sought to discharge the duties and responsibilities imposed upon him by law and to secure a just valuation of all property on the Okaloosa County assessment roll at the earliest possible time.

11. Plaintiff, HILBURN, estimates that the 1977 Okaloosa County assessment roll will include in aggregate non-exempt valuations in excess of \$47 million over those contained in the 1976 roll.

12. Despite defendants' failure to issue an administrative order in accordance with the March 1 statutory deadline, and despite defendants' failure to issue a notice of intent to disapprove the 1977 Okaloosa County assessment roll in accordance with law, and despite defendants' failure to have given timely attention to the approval or disapproval of the contract which would have facilitated earlier implementation of the new mass appraisal system, and despite plaintiff, HILBURN's good faith efforts to secure a just valuation of all property in Okaloosa County at the earliest possible time, nevertheless, defendants have stated their intention to disapprove the 1977 Okaloosa County assessment roll.

13. In addition to defendants' failure to timely issue the administrative order, the purported directives contained within such order are so vague that the order as drafted fails to accomplish its legislative purpose and objective, to wit: advise plaintiff, HILBURN, what action he must take in preparing the 1977 Okaloosa County assessment roll so that it will sufficiently satisfy defendants to enable the issuance of their approval thereof.

14. The directives embodied in the administrative order were based upon reviews by defendant, DEPARTMENT OF REVENUE, of certain selected assessments contained in the 1976 Okaloosa County assessment roll. The DEPARTMENT OF REVENUE failed to study all classes of property in the conduct of said reviews.

15. The legislative intent with respect to the relationship between defendant, DEPARTMENT OF REVENUE, and the county property appraisers is set forth in Section 195.002, Florida Statutes (1975), which provides as follows:

The department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the

administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel. (emphasis added)

Despite the limited resources available to plaintiff, HILBURN, of which defendant, DEPARTMENT OF REVENUE, was fully aware as aforesaid, and despite plaintiff, HILBURN's request for technical assistance as required by Section 195.002, defendant, DEPARTMENT OF REVENUE, has failed and refused to provide any such assistance whatsoever.

16. Plaintiff, HILBURN, believes, and has advised defendants that to incorporate in the 1977 assessment roll new and increased values for properties whose re-evaluations have been completed, while maintaining existing levels of assessment for properties whose re-evaluations are not yet complete, discriminates against the properties with completed re-evaluations, in violation of the Uniformity Clause, Article VII, Section 2, Florida Constitution, the Equal Protection Clause, Article I, Section 2, Florida Constitution, and the Equal Protection Clause of the Fourteenth Amendment to the Constitution of the United States.

17. Because the administrative order has the effect of requiring plaintiff, HILBURN, to increase levels of assessment in certain selected classes of property, and because plaintiff, HILBURN, believes that implementation of the administrative order will violate the Uniformity Clause of the Florida Constitution and the Equal Protection clauses of the Florida and Federal constitutions as aforesaid, plaintiff, HILBURN, is in doubt as to his rights and brings this action for a declaration of same.

18. In prior years defendant, DEPARTMENT OF REVENUE, has construed the applicable statutory provisions relating to its supervisory responsibilities so as to authorize the DEPARTMENT OF REVENUE's general administrative practice of approving, or approving with conditions, assessment rolls containing alleged defects, where programs of re-evaluation were in progress or imminent. Said practice is consistent with decisions of the courts of Florida. With regard to Okaloosa County tax rolls, the defendant, DEPARTMENT OF REVENUE, has previously approved tax rolls for years 1975 and 1976 with conditions where programs of re-evaluation were in progress or imminent.

19. The consequences to the fiscal affairs of plaintiff local governmental units attendant upon a refusal by defendants to approve the 1977 Okaloosa County assessment roll are delineated in a series of statutory provisions, beginning with Section 193.114(5), Florida Statutes (1975), which provides in pertinent part:

(5) * * *

Upon approval of the rolls by the executive director, the hearings required in s. 194.032 may be held.

Section 194.032 (1), Florida Statutes (1976 Supplement), provides as follows:

(1) The property appraisal adjustment board shall meet on or before the 30th day following approval of all or any part of the assessment rolls by the Department of Revenue, for the following purposes:

(a) Hearing petitions relating to assessments filed pursuant to s. 194.011 (3).

(b) Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

(c) Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

20. Section 193.122 (1) and (2), Florida Statutes (1976 Supplement) provides in pertinent part:

(1) The property appraisal adjustment board shall certify each assessment roll after all hearings required by s. 194.032 have been held. These certificates shall be attached to each roll as required by the Department of Revenue.

(2) After certification of the tax rolls by the property appraisal adjustment board, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself that all property is properly taxed, the property appraiser shall certify the tax rolls. These certificates shall be made in the form required by the department and shall be attached to each roll as required by the department by regulation.

* * *

21. Section 200.011 (2) and (5), Florida Statutes (1976 Supplement), provides as follows:

(2) The county commissioners shall ascertain the aggregate rate necessary to cover all such taxes and certify the same to the county property appraiser within 30 days after the adjournment of the property appraisal adjustment board. The property appraiser shall carry out the full amount of taxes for all county purposes, except for school purposes, under one heading in the assessment roll to be provided for that purpose, and the county commissioners shall notify the clerk and auditor and tax collector of the county of the amounts to be apportioned to the different accounts out of the total taxes levied for all purposes.

(5) The (property appraiser) shall designate and separately identify by certificate to the tax collector the rate of taxation to be levied for the use of the county and school board and the total rate of taxation for all other taxing authorities in the county.

22. Section 197.012, Florida Statutes (1975), provides in pertinent part:

All taxes shall be due and payable on November 1 of each year or as soon thereafter as the assessment roll, of which he shall give notice by publication, may come into the hands of the tax collector.

* * *

23. Section 197.072 (1), Florida Statutes (1976 Supplement), provides as follows:

(1) Within 20 days after delivery to him of the tax roll with the (property appraiser's) warrant and recapitulation sheet, the tax collector shall mail to each taxpayer appearing on the assessment roll, whose post office address is known to him, stating the amount of taxes due by the taxpayer and advising the taxpayer of the discounts allowed for early payment. The notice shall be accompanied by a printed statement that shall clearly designate and separately identify the rate of taxation to be levied for the use of the county and school board and the total rate of taxation for all other taxing authorities in the county. The postage shall be paid out of the general fund of the county upon statement thereof by the tax collector.

24. Pursuant to the foregoing statutory provisions, refusal by defendants to approve the 1977 Okaloosa County assessment roll will preclude the property appraisal adjustment board from meeting and certifying the assessment rolls, will preclude the property appraiser from certifying millage and extending same on the roll, and will preclude the tax collector from notifying the taxpayers of taxes due. The fiscal integrity of plaintiff governmental units will thus be placed in a state of extreme peril in that said governmental units will be deprived of the revenues necessary to provide essential services to the public and to protect and promote the health, safety, and welfare of the public in accordance with the responsibilities imposed by law.

25. The extreme consequences to the fiscal affairs of plaintiff governmental units and the deprivation of necessary revenues to same as described herein will occur without fault on the part of said governmental units, and without an opportunity to be heard solely as a result of defendants' refusal to approve said assessment roll. Such consequences and deprivation contravene the requirements of due process embodied in Article I,

Section 9, Florida Constitution, and the Fourteenth Amendment to the Constitution of the United States.

26. Pursuant to the foregoing statutory provisions, refusal by defendants to approve the 1977 Okaloosa County assessment roll will deprive plaintiff, HILBURN, as a taxpayer and citizen of Okaloosa County and governmental units therein of essential governmental services which said governmental units have the lawful responsibility to provide.

27. The aforesaid deprivation of services to plaintiff, HILBURN, will occur without an opportunity for him to be heard as a taxpayer and citizen of said governmental units, solely as a result of defendants' refusal to approve said assessment roll. Said deprivation contravenes the requirements of due process embodied in Article I, Section 9, Florida Constitution, and the Fourteenth Amendment to the Constitution of the United States.

28. Plaintiffs have no adequate remedy other than this action for judicial intervention to preserve a tax base.

WHEREFORE, plaintiffs pray that this court:

a. take jurisdiction of this cause for the purpose of preventing an order or action of Defendant, DEPARTMENT OF REVENUE or HARRY L. COE, from depriving plaintiff taxing authorities of their right to levy and collect taxes and otherwise fulfill their responsibilities to promote and protect the health, safety and welfare of the citizens of Okaloosa County;

b. declare that the course of conduct of defendants in failing to issue its administrative order and notice of intent to disapprove the 1977 Okaloosa County assessment roll in timely fashion and in compliance with law, and in failing to render any assistance to plaintiff, HILBURN, as Okaloosa County Property Appraiser, has estopped defendants from exercising the administrative prerogative of disapproving said assessment roll, and that defendants' proper remedy is an action against plaintiff, HILBURN, pursuant to Section 195.092, Florida Statutes (1975);

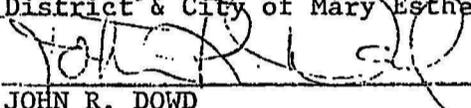
c. declare that implementation of the administrative order insofar as it would have the effect of requiring plaintiff, HILBURN, to place properties on the 1977 Okaloosa County assessment roll at increased valuations based on defendants' studies of the assessment levels in selected classes of property to the exclusion of other classes would result in violations of the Uniformity

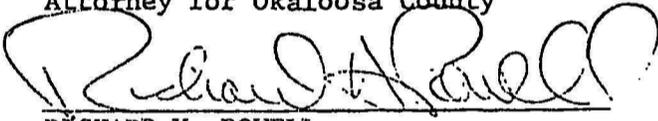
Clause, Article VII, Section 2, Florida Constitution, the Equal Protection Clause, Article I, Section 2, Florida Constitution, and the Equal Protection Clause of the Fourteenth Amendment to the Constitution of the United States;

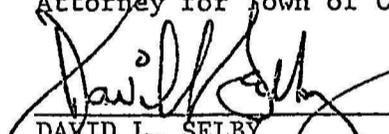
d. declare the 1977 Okaloosa County assessment roll as prepared by plaintiff, HILBURN, to be the tax base for the plaintiff taxing authorities, and enjoining defendants from interfering with the levy and collection of taxes thereon; and,

e. grant such additional relief as it deems just in the premises.


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Attorney for Okaloosa County
Property Appraiser, Okaloosa Island Fire
District & City of Mary Esther


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Attorney for City of Crestview

EXHIBIT "A"



STATE OF FLORIDA

DEPARTMENT OF REVENUE

TALLAHASSEE
32304

J ED STRAUGHN
EXECUTIVE DIRECTOR

December 20, 1976

WILLIAM P CAVE, DIRECTOR
DIVISION OF AD VALOREM TAX

Honorable Howard Hilburn
Okaloosa County Property Appraiser
Okaloosa County Courthouse
Crestview, Florida 32536

Dear Mr. Hilburn:

Pursuant to the duties and responsibilities imposed upon me by Section 195.097(1), F.S., and other laws and rules pertaining to ad valorem tax administration, notice is hereby issued that defects exist within the 1976 Okaloosa County real property assessment roll.

The defects were determined after considering all available information and are listed below according to property classification.

PROPERTY TYPE

Improved Residential

NATURE OF DEFECT: Assessments do not reflect full and just value as required by Section 193.011, F.S.

SOURCE: It was determined from improved residential parcels that sold during 1975 and a cost study of new homes in Okaloosa County that the index applicable to the cost approach in use by the property appraiser does not reflect full and just value.

CORRECTIVE ACTION

RECOMMENDED:

Determine local cost index by using 1976 construction cost in Okaloosa County. Apply this index to current base rate to determine the proper adjusted base rate. Analyze current market data and apply this market data properly to eliminate inequities that occur in various age groups of existing residential property.

Depreciation should be applied properly by analyzing current condition of existing residential property.

REQUIREMENTS: Consideration of the factors outlined in Section 193.011, F.S., in light of current market conditions to secure a just valuation for all property and to provide for uniform assessments between properties.

PROPERTY TYPE

Vacant Residential And Improved
Residential Land Values

NATURE OF DEFECT: Assessments do not reflect full and just value as required by Section 193.011, F.S.

SOURCE: It was determined from vacant residential sales occurring in 1975 in various areas of Okaloosa County, that land assessments for vacant residential and improved residential land do not reflect full and just value.

CORRECTIVE ACTION

RECOMMENDED: Analyze appropriate market data, keep current land sales files to provide an acceptable means to estimate land value for vacant land parcels in Okaloosa County as well as land values for improved parcels in the cost approach.

REQUIREMENTS: Consideration of the factors outlined in Section 193.011, F.S., in light of current market conditions to secure a just valuation for all property and to provide for uniform assessments between properties.

PROPERTY TYPE

Commercial Improved Properties

NATURE OF DEFECT: Assessments do not reflect full and just value as required by Section 193.011, F.S.

SOURCE: Analysis of 1975 market data indicated that Commercial Improved Properties do not reflect full and just value.

Honorable Howard Hilburn
Page 3

CORRECTIVE ACTION
RECOMMENDED:

Analyze and apply appropriate market data to determine the estimated value of subject parcel or parcels. Using the cost, market and income approaches to value when applicable. The results should be posted to the individual appraisal card.

PROPERTY TYPE

Acreage Not Zoned Agricultural

NATURE OF DEFECT: Assessments do not reflect full and just value as required by Section 193.011, F.S.

SOURCE: Review of available market data indicated assessed values in this class of property do not represent full and just value.

CORRECTIVE ACTION
RECOMMENDED:

Conduct a study of available market data to determine full and just value.

REQUIREMENTS: Consideration of the factors outlined in Section 193.011, F.S., in light of current market conditions to secure a just valuation for all property and to provide for uniform assessments between properties.

You are reminded that Section 195.097(2), Florida Statutes, requires that you reply within fifteen days after receipt of notice, but not later than February 1, 1977, as to your intentions to comply or request an immediate conference. If a conference is requested, you may bring staff, counsel or any information that you feel will help resolve or clarify objections to the defects or requirements.

Pursuant to Section 195.097(2), Florida Statutes, I intend to issue an Administrative Order no later than March 1, 1977.

Thank you for your attention and cooperation.

Sincerely,

J. Ed Straughn
J. Ed Straughn
Executive Director

JES/GW/pc

TO: Honorable Howard E. Hilburn
Property Appraiser
Okaloosa County, Florida

FROM: Harry L. Coe, Jr.
Executive Director
Department of Revenue

IN RE: Okaloosa County Assessment Rolls

Pursuant to the duties and responsibilities imposed upon me by Section 195.097, F.S., the findings of the post-audit review conducted in accordance with Section 195.097, F.S., were evaluated and a notice issued pursuant to Section 195.097(1), F.S., that certain classes of property were not assessed in accordance with the law on the 1976 real property assessment roll of Okaloosa County.

Subsequent to the issuance of such notice, a conference was requested by the property appraiser to further evaluate the Department of Revenue's findings.

FINDINGS

The post-audit review conducted on the 1976 real property assessment roll of Okaloosa County indicated that the assessments placed on the 1976 assessment roll for improved residential, vacant residential, commercial improved and acreage not zoned agricultural did not reflect full and just value as required by the State Constitution and Section 193.011, F.S.

As to improved residential, vacant residential land, commercial improved and acreage not zoned agricultural, the audit consisted of the following:

(1) A comparison of the sales price, after adjustment for the cost of sale pursuant to Section 193.011(8), F.S., of the above classes of property that sold during 1975 to the assessed values of those same parcels that appeared on the 1976 assessment roll.

(2) A study of the construction cost in Okaloosa County to determine the index applicable to the cost approach system in use by the property appraiser for the 1976 assessment roll.

A notice pursuant to Section 195.097(1), F.S., was issued and a conference requested by the property appraiser was held.

The delay in the completion of the 1976 assessment roll resulted in a delay in the completion of the in-depth review conducted in accordance with Section 195.096, F.S., on the 1976 Okaloosa County real property assessment roll. Therefore, it was agreed upon by the department and the appraiser that the issuance of an administrative order pursuant to Section 195.097, F.S., would be delayed pending the results of the in-depth being reviewed and finalized with the property appraiser. A letter confirming that agreement was mailed to the property appraiser on March 25, 1977.

The findings of the in-depth review have been reviewed with the property appraiser and finalized. A summary of the final results will be furnished the property appraiser. The overall results of the study indicate that the Okaloosa County real property assessment roll is assessed at a significantly low level and is inequitably assessed.

During the conferences and subsequent conversations, the property appraiser has indicated his knowledge of the condition of this roll and has expressed his desire to bring the Okaloosa County assessment roll into compliance with law. However, the property appraiser along with the department recognizes that to attempt correction of this assessment roll by correcting one or more of the several components that make up the present appraisal system would be futile. Therefore, it was agreed that to properly accomplish the task of bringing the assessment roll into compliance with law would require the implementation of a new appraisal system which would be fully computerized. The property appraiser indicated that he is in the process of selecting a mass appraisal system that will be computerized. It is recognized that time is a problem in attempting to implement this system for preparation of the 1977 assessment roll.

CONCLUSION

Section 195.097, F.S., requires the Executive Director to issue an Administrative Order when it is determined that one or more classes or other strata of property is listed on the prior year's assessment roll in a manner inconsistent with the requirements of law or otherwise not assessed in accordance with law. THEREFORE, it is ORDERED that the following remedial steps be taken to insure that the 1977 Okaloosa County assessment roll will be in substantial compliance with Article VII, Section 4 of the State Constitution and Section 193.011, F.S.

- (1) Analyze the 1976 market data and any other pertinent data pertaining to all properties within the strata studied in the in-depth review and any other properties the property appraiser deems necessary to produce a uniform and equitable 1977 assessment roll that meets the requirements of the just value concept.
- (2) Apply the results of such analysis to the 1977 Okaloosa County assessment roll so that all properties are assessed uniformly and equitably in accordance with law and that the requirements of the just value concept are met.
- (3) Study the 1976 construction cost for Okaloosa County to determine the adjusted base rate applicable to the cost system in use by the property appraiser.
- (4) Apply the properly adjusted base rate to the various improvements as indicated in the preparation of the 1977 assessment roll.
- (5) Analyze current conditions of existing improved properties to determine the proper depreciation to be applied to the various improved properties in the 1977 assessment roll.

(6) Proceed to implement a new mass appraisal system that will assist in bringing the Okaloosa County assessment roll into compliance with law taking all the necessary steps to insure that the data to be utilized in the system reflects the current condition of the property to be assessed.

Section 195.097(3), F.S., requires the department, upon issuance of an administrative order, to commence continuing supervision of the preparation of the assessment roll to insure that every reasonable effort is being made to comply with this order. Therefore, it is recommended that you record and document all of the efforts being made to comply with this administrative order.

(SEAL)

Dated

June 8, 1977

Harry L. Coe
Executive Director
Department of Revenue
State of Florida

EXHIBIT "C"

STATE OF FLORIDA
DEPARTMENT OF REVENUE

TALLAHASSEE, 32304

HARRY L. COE, JR.
EXECUTIVE DIRECTOR

July 29, 1977

RECEIVED AUG -1 1977

Honorable Howard E. Hilburn
Okaloosa County Property Appraiser
Okaloosa County Courthouse
Crestview, Florida 32536

RE: Section 195.097(3), F.S. -
Compliance with Department
of Revenue Administrative
Order DR-77/28

Dear Mr. Hilburn:

Section 195.097(3), F.S., requires the Executive Director of the Department of Revenue to notify the property appraiser as to compliance with an administrative order issued pursuant to Section 195.097, F.S. In addition, this section requires the Executive Director to notify each tax levying agency in the county of the department's intent to disapprove the tax roll in whole or in part when the property appraiser is not in substantial compliance with an administrative order issued pursuant to Section 195.097, F.S.

It is my understanding, based on information furnished me by my staff, that you are not in compliance with Administrative Order DR-77/28 and that you will not attempt any further compliance with such order prior to submission of the 1977 Okaloosa County assessment roll. This conclusion was reached by my staff as a result of a conference held in Mr. Robert E. Lee's office in Ft. Walton Beach, Florida, on July 15, 1977. This conference was held for the purpose of discussing the posture of the Okaloosa County assessment roll and was attended by you, Mr. Robert E. Lee, Counsel for property appraiser, Mr. John Dowd, Counsel for Okaloosa Board of County Commissioners, Mr. William R. Cave, Director, Division of Ad Valorem Tax and Mr. Daniel C. Brown, Assistant Attorney General, Counsel for the department. In addition to this meeting, Mr. Cave had, in prior meetings with you, discussed your inability to comply with the order.

Honorable Howard Hilburn,
July 29, 1977
Page two

Therefore, I must inform you that failure to comply with the order, prior to submission of the 1977 Okaloosa County assessment roll, will result in disapproval of that portion of the assessment roll covered by the order.

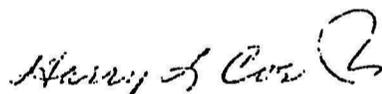
It has been pointed out that requiring compliance with the order, prior to approval of the assessment roll, would cause an unreasonable delay in the tax roll process, thereby resulting in some possible financial problems for the taxing authorities in that all revenues would not be readily available at the beginning of the fiscal year to fund their budgets. This is also my concern.

In the event that upon submission of the Okaloosa County assessment roll you are not in compliance with Administrative Order DR-77/28 or the assessment roll or any part thereof is not in substantial compliance with law and it becomes necessary to disapprove such roll in whole or in part, then it is suggested that we work together to assure the taxing authorities of Okaloosa County of an interim roll which can furnish them with the necessary funds to operate while this matter is being resolved.

I look forward to hearing from you concerning this matter and working with you to resolve this problem.

Thank you for the cooperation and courtesies extended to the department's staff in trying to resolve this very difficult problem.

Sincerely,


Harry L. Coe, Jr.
Executive Director

HLCjr/WRC/b

cc: Mr. Elliott Messer
Mr. Robert E. Lee
Each Tax Levying Body of Okaloosa County

fish breeding ground.

No Tax Hike, Cinco Bayou Okays Budget

By **HONEY REEVES**

Daily News Staff Writer

Without raising Cinco Bayou tax millage rates, the town council quickly passed a \$171,500 budget for fiscal year 1977-78 Thursday night.

Hammered out by Town Manager Jim Godwin and council members Irene Balsley and Harold Peck, the budget shows park improvements as the largest increase—\$22,850. New park projects include dredging of Kidd Bayou at Leyenda Park, installation of a seawall at Francis Park and repairs and improvements to the town's boat ramp on Seaway Street.

The budget was based on the 1976-77 millage rate of 6.9 mills. A mill equals one tenth of a cent (.001).

Cinco's largest anticipated revenue is the property taxes (\$34,500), and a \$30,000 carryover from the general fund. Revenue sharing funds from the State of Florida total \$23,400.

Prior to approving the new budget, council members told town attorney Rick Powell to use his discretion over whether Cinco should enter a pending tax suit against the State Department of Revenue. The suit is being filed by the county tax appraiser's office on behalf of the taxing agencies in the county and follows the DOR's rejection of the county's 1977 tax rolls.

Private patrolling of the town's improved

parks upped the charge from Salamander Security Patrol from \$1,600 to \$1,800 for the next fiscal year.

In anticipation of an increase in minimum wage, the budget appropriated a 7 per cent increase in salaries for the town's four employees.

In other action, council members learned they are forced to start over with a rezoning ordinance to commercialize two blocks of residential property. Previous legal notices over the issue were improperly advertized.

The tracts of land involved lie along Kidd, Lucille, Seaway and Yacht Club Drive.

The original petition for rezoning came from Alice Davis who owns three lots of block five which is encroached by a commercial district on Yacht Club Drive.

Davis has already prepared to open a ceramics shop in anticipation of the zoning change. The council allowed a business variance to operate the business until the blocks could be rezoned.

It will take two months for the new ordinance to come up for a final reading and vote by the council.

A request by the City of Fort Walton Beach to use the existing utility easements in Cinco to place a larger water line was tabled.

Three Seats Open On Cinco Council

Election petitions for three Cinco Bayou council seats and the office of mayor are available for prospective office holders planning to run in the Oct. 4 election.

Nomination petitions and financial statements may be obtained at Cinco's town hall until the filing deadline at noon, Sept. 19.

The three seats open for election are now held by Irene Balsey, Max Usery and William Overstreet. Election is for a two year term. Mayor Jim Ken-

drick's post, elected yearly, also will be open to challengers.

Two additional seats held by councilmen Phil Johnston and Harold Peek will not be open until next year.

The election will also carry a referendum to change the town charter to include an appointive town marshal, rather than an elected official.

An emergency ordinance on the referendum will be read Sept. 15 during the town council meeting.