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Commentary: Appraisal team 'disappointed' in Sentinel article on court ruling
By Orange County Property Appraiser Rick Singh, CFA

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It was recently reported in the *Orlando Sentinel* that the office of the Orange County Property Appraiser, under my direction, suffered "sweeping" and "huge" losses in the appellate courts. The article reported that, upon taking office in 2013, I determined that property owned by major corporations such as Disney and Darden Restaurants, were under-assessed by previous property appraisers and decided to raise their values, causing ongoing litigation with these corporations.

To set the record straight, my mission has always been to create a fair and equitable tax roll to ensure that everyone pays their fair share. Once in office, I gave employees access to world-class training and recruited experts in the appraisal field to fill full-time positions. Additionally, a great emphasis was placed on utilizing advanced technology to help employees be more efficient and accurate.

The fact that previous administrations had undervalued certain properties had no bearing on current employees accurately and expertly doing their jobs. The market values determined by these employees are well-researched, fair, and equitable. As such, OCPA's values have been overwhelmingly upheld at the Value Adjustment Board, where third-party appraisal experts hear evidence from both the agency and the taxpayer to decide if the value is too high.

Recent decisions by the appellate court are not "sweeping" nor "huge," but merely procedural. First, a case against Darden Restaurants was remanded to the trial court by the Fifth District Court of Appeal due to a technical issue. The appellate court noted that OCPA neglected to put on the record that they employed "professionally accepted appraisal practices," an issue that is easily remedied. The market value OCPA placed on Darden Restaurant's property was upheld, and Darden's proposed values were rejected by the appellate court.

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Similarly, in a case concerning Disney's Yacht and Beach Club Resort, the appeals court did not accept Disney's proposed market value. Instead, the court remanded the case back to OCPA to employ different appraisal methodology and establish a new market value.

Both rulings were highly technical matters that OCPA will use to continue to improve its processes. Neither signifies that OCPA is not following best practices. The first ruling emphasizes OCPA's duty to attest that best practices are being followed; and the second finds a long-used methodology, employed by many public and private property appraisers, may no longer be viable under Florida law — something no one in the profession predicted. We have asked for a rehearing on that singular issue with potentially broad ramifications.

The entire OCPA team was disappointed in the portrayal of their work in the *Orlando Sentinel* article.

Rick Singh is the Orange County Property Appraiser.

About OCPA

The Orange County Property Appraiser's office (OCPA) provides a fair and equitable tax roll, remarkable service, and superior professionalism. The office also assists taxpayers with applying for homestead and other exemptions as well as understanding their Truth-In-Millage (TRIM) Notices each year. Under Rick Singh's leadership, OCPA has returned more than \$1 billion in value to the tax roll through compliance initiatives and has assessed \$1 trillion in value since 2013. An award-winning agency, OCPA was recognized in 2020 with four Stevie® Awards from the American Business Awards® (ABA) including the prestigious Organization of the Year, Achievement in Customer Satisfaction, Community Engagement, and PR Campaign of the Year for Outreach programming, OCPA was first noticed by the ABA in 2019 with a Gold Stevie® Award for Customer Service Team of the Year. The International Association of Assessing Officers (IAAO) has also honored OCPA with its prestigious "Certificate of Excellence in Assessment," earned by less than 1% of assessment authorities worldwide. The Agency was honored by the Center for Digital Government with a 2018 "Digital Government Experience" Award citing its effective online strategies for meeting constituent needs.

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