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**From:** Tony Garcia [TonyGarcia@mfpoer.com]  
**on behalf of** Tony Garcia <TonyGarcia@mfpoer.com> [TonyGarcia@mfpoer.com]  
**Sent:** 11/13/2020 2:16:57 PM  
**To:** Raymond Flores [rflores@trumporg.com]  
**CC:** Michael Corbiciero [MichaelCorbiciero@mfpoer.com]; Dana Malone [DanaMalone@mfpoer.com]  
**Subject:** Calls from the Media  
**Attachments:** Mar A Lago & Palm Beach Residential Properties Appeals

Hello Ray,

Hope all is well. Just an FYI, we got calls from the media about the appeals for Mar A Lago and Doral. I got the call from the Miami Herald shady guy left a message. For some reason the Palm Beach Post called our Boston office about Mar A Lago. Once again they left a message. We will not be taking any calls for comments from anyone. However, as you know the hearings are open to the public and the testimony and any evidence is subject to public request. Of course we will consult with you before anything is submitted for a formal hearing.

Attached is the email Michael recently sent regarding our no appeal position on Mar A Lago and the beach homes. Basically the values and taxes appear to be fair to favorable. The hearings are scheduled for Dec 3. We can either withdraw the petitions or let them be read into the record as denied without evidence. The attached email gives you more detail and our recommendation would be to withdraw. Please review and respond as our evidence submission deadline is Nov 18. Hope you have a great weekend.

Sincerely,

Tony Garcia | Principal Consultant  
Marvin F. Poer and Company  
1701 W. Hillsboro Blvd., Suite 308  
Deerfield Beach, FL 33442  
Office 954-379-2672  
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**PX-3214**

Index No. 452564/2022 (AFE)

Message

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**From:** Michael Corbiciero [MichaelCorbiciero@mfpoer.com]  
**Sent:** 11/6/2020 8:07:32 AM  
**To:** Ray Flores [ray.flores@trumporg.com]  
**Subject:** Mar A Lago & Palm Beach Residential Properties Appeals

Good Morning Ray,

We hope this email finds you well. We wanted to inform you the Mar A Lago property appeal has been scheduled in Palm Beach County for December 3<sup>rd</sup>, 2020 so the deadline to submit evidence is November 18<sup>th</sup>, 2020. We apologize for the short notice as palm beach is only notifying us about 25-30 days our right now for hearings. For the 2020 tax year the proposed value for Mar A Lago is \$26,600,000 which is no increase over the 2019 Value. The 2020 overall gross taxes are \$511,673 which is about a 2% decrease over the 2019 overall gross taxes of \$519,940. We reviewed the most similar properties we could find under the same use code and they averaged an overall value increase of 3%. We did review the income for this property a year ago and found that it indicated a much higher value than the current assessment. If you feel there is any additional information you wish us to review please let us know. At this time we don't have any information to submit that would be in support of a lower value, therefore it is our recommendation to withdraw the appeal.

The vacant land parcel on Woodbridge road and the Vacant land parcel on S Ocean Blvd have been scheduled for December 2<sup>nd</sup>, 2020. The evidence for these properties would be due November 17<sup>th</sup>, 2020.

For the vacant land parcel on Woodridge road, the 2020 proposed value is \$112,791 which is a 3% increase over last year. The 2020 overall gross taxes are \$1,793 compared to 2019 which was \$1,710 so an increase of \$83. We reviewed comparable sales in the area which support a much higher land value. According to the property record card the land is being adjusted down since it seems to be a non-buildable lot and looks to be used as an extra outdoor area for Mar A Lago. Considering all the information provided, we would recommend withdrawing the appeal on this property.

For the vacant land parcel on S Ocean Blvd, the 2020 proposed value is \$566,500 which is a 3% increase over last year. The 2020 overall gross taxes are \$9,344 compared to 2019 which was \$9,228. This equates to an increase of \$116. This property along with the adjacent house parcel were purchased together in 2018 for \$18,500,000. The 2020 values combined for these parcels is \$14,298,462 which is 77% of the sale price. This is a favorable assessment since most properties in palm beach county are typically reassessed the year following the sale at approx. 85% of the purchase price. Therefore, it is our recommendation to withdraw the appeal for this property as well.

Please let us know your thoughts and I will of course make myself available to discuss further when most convenient for you. Thank you very much and have a great day!

Best Regards,

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