

BOARD OF TAX ADJUSTMENT

SEPTEMBER 4, 1974

The Manatee County BOARD OF TAX ADJUSTMENT met in the Court House in Bradenton, Florida, Wednesday, September 4, 1974 at 9:03 A. M.

Members present were Robert C. Hutches, Chairman
Dan P. McClure
Kenneth D. Dierks
as Members of Board of County Commissioners;
William Lacy, member, School Board

Also present were Archie Powell, Deputy Tax Assessor
Henry E. Bourne, Deputy Clerk
Ken St. John, Revenue Department

The meeting was called to order by the Chairman.

The County Attorney outlined Legislative Changes and Rules and Regulations presently effective and operative for application by the 1974 Boards of Tax Adjustment.

HOMESTEAD EXEMPTIONS - Notices of Disapproval of Applications by Tax Assessor.

Petition No. 7 - Irving and Alida E. Brand -Not present
(Appeal from decision filed on form for Ad Valorem tax exemption)
HE 1 - Jessie Pearl Babston -Not present
HE 2 - George F. Cancro -Not present
HE 3 - Boncilla Willis Comer -Present
Rte 2, Canal Road, 1416 52nd Street E., Palmetto
Mrs. Comer testified that she has lived in Manatee

County since 1944 and had filed for Homestead Exemption on her home, paid her taxes and her mortgage payments. The Deputy Tax Assessor stated that his office had been advised that the house was rented and when the field man checked a Mr. McGuire was there and said he was making the mortgage payments in lieu of rent. Mrs. Comer said this man was her son and he did not pay rent.

HE 4 - John Howell and Callie Aline Eagerton -Not present
HE 5 - W. Daniel Kearney -Not present
HE 6 - Michael and Ruth Lechmanick -Not present
HE 7 - Jesse L. Perry, Inc. -Not present
HE 8 - L. M. and Ellen Powell -Not present
HE 9 - Ruth E. Scherber -Not present
HE 10 - Agnes M. Shacklee -Not present
HE 11 - Mary Snell -Not present

GROUP I Appeal of disapproval of application for Ad Valorem Tax exemption, other than homestead, by the Tax Assessor.

Petitions 14, 15 John & Alveria J. Guzik, Jr., represented by Frank L. Kunberger, Attorney
40 Langford Street, Fort Meade, Fla.

Mr. Kunberger read a memo, which was identified for the record as Exhibit P14-1, stating that the property consisted of 70 acres, of which 22 acres is productive grove and the remainder in brush and frozen out grove. The issue in this case is denial of agricultural classification by the Tax Assessor. Mr. Powell stated that the portion in grove had been classified as such and that the petitioner has paid three times more than the agricultural price. Mr. Kunberger said he understood that denial was on the total 70 acres. Larry Coleman, Attorney for the Tax Assessor, advised that the usual procedure was to assess as agriculture only that portion of the land used as such.

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(Cont'd)

Petitions 22, 23,
24, 25

-City of Bradenton, represented by Mrs. Sandra Rahn, Councilwoman, and Richard Shore, City Clerk and Treasurer

Mr. Hampton announced that the Tax Assessor denied exemption on property covered by these petitions on basis that it is not being used for municipal purposes and it the burden of the City to prove him wrong.

Mrs. Rahn, in presenting testimony, stated that the City feels that the field is being used by the public as well as by the Pirates; that when the Pirates are in town the fields are tied up, but this year the Little League had used the facilities; that the team is being brought here to promote tourism. Mr. Shore added that Pirate City is being used by Wakeland School as a playground; also, McKechnie Field is being used by various organizations, Little Leagues, Boy's Club, etc. The taxes had been paid under protest and presently in litigation.

The County Attorney stated his opinion that the presentations were not sufficient record on which to make decision in favor of the City.

GROUP II Appeal of Denial of application for Agricultural Zoning
Petition 16- Duane F. and Margaret A. Lee - represented by Robert Boylston, Attorney.

Upon question, Mr. Lee stated that he was the owner of the property, purchased in March, 1973, and resides on the property; that most of the 259 acres in improved pasture, fenced for cattle operation and being used as such since he purchased it and that the land is to be continued in bona fide agriculture.

Mr. Powell stated that according to the new law anything purchased in 1973 and in the future at three times the bona fide agricultural price it is not being used as bona fide commercial operation. The purchase price of the property is \$200,000.00

Petition 17- GWE Dairy No. 2, Inc. - represented by Robert Boylston, attorney.

Mr. Boylston testified that this was another case where the property changed hands the previous year for more than three times the assessed value as agricultural land; that the sole business of the owner is the dairy business. Mr. Powell stated that this was the same case as the previous petition and he would concede that whatever the Board decided on the Lee petition should apply to this petition. Upon question by Mr. Hampton the Deputy Tax Assessor said he would agree for the Board of Tax Adjustment to enter an order granting the agricultural classification (at the petitioner's value). Mr. Hampton stated this would be reflected in the record.

Petition 6- Edward J. Winter, Jr., and Edward J. Winter, represented by Edward J. Winter, Jr.

Mr. Winter said the property, formerly called the Ray Carlton Ranch, is located north of Myakka City, consists of 1631 acres, purchased in April of 1973; contains 400 to 500 acres of improved or semi-improved pasture; fenced and cross fenced; purchased for \$700.00 per acre which is three times more than agricultural. He said that the Tax Assessor had said this was not the total issue, it was not being used as a bona fide agricultural operation and no activity of a cattle operation. Mr. Winter said there were fifty-three horses on the property and had been there for ten months; that there was hay made on the property and the only income from the hay and rental of pasture for horses; that fences, barn, water holes and all necessary things for agricultural

purposes had been there for years. The Chairman asked if there were signs on the property that the land was for sale to be subdivided into certain size blocks and Mr. Winter agreed that there were; that eventually he would like to break it up into 100-acre blocks.

RECESS

After a short recess, the meeting was reconvened.

Petition 9- J. L. Hilton

Mr. Hilton, who resides at 5209 First Avenue West, Bradenton, said he purchased the 40 acres for \$24,000 (1973) and moved a house and garage on ten acres, fenced and cross fenced the property and in improved pasture - 30 acres in back a part of the flood area for Gamble Creek. Upon question, he said there was no income from the property and desired to move there when present residence sold.

Petition 10- O. E. Reeder, represented by Ed Reeder (father).

Sixty-three acres, cleared and improved and used as agricultural land since 1973. Denied application for agricultural zoning; also, seeking review and adjustment of assessed valuation of the real estate under GROUP 3.

Petition 4- Quality Petroleum Corporation, represented by Ralph W. Weeks.

Tax Assessor's reason for denial for agricultural classification that application not filed on time and property was purchased in 1973 for three times more than assessed agricultural value.

Glenn Wright, of Quality Petroleum, said the property had 15 acres of citrus, 50 acres in swamp land and river bed, the balance in improved pasture land, with 155 head of cattle.

Petition 5- Ronnie Conner

At 11:16 A.M., Mr. Conner was not present and the Board could consider his petition on the basis of information on said petition. Evidence was not sufficient to qualify as bona fide agriculture on the 130 acres.

Petition 20- Joseph J. Bellino and Frank Bellino, represented by Robert J. Boylston, attorney. Joseph J. Bellino stated that he and his son owned the property (seven years), had purchased it to move his cattle operation from Sarasota to this location on Singletary Road, southwest of Myakka City.

George H. Kennahan, Realtor with Boomhower, Inc., was one of the agents who handled the property and witnessed the transfer of cattle from Sarasota and vouched that there were cattle on the property in December of 1973. Letters signed by three neighbors of Mr. Bellino were introduced and marked as exhibits P-20-1, P20-2 and P20-3.

Reason for denial was that Mr. Bellino had not pade a personal property return, but the Tax Assessor declined to introduce the two letters his office sent to Mr. Bellino into the record. Mr. Kennahan advised that Mr. Bellino was not familiar with a personal property return.

Petition 5- Ronnie Conner

When Mr. Conner appeared later than his allotted time, the County Attorney recommended that he be heard. There were no objections from members of the Board. Mr. Conner gave lengthy testimony and submitted exhibits, which were marked P5-1,-2,-3,-4,-5,-6,-7,-8,-9,-10,-11,-12,-13,-14,-15,-16,-17,-18,-19,-20,-21. He said the land had been used for agriculture continuously for six years, purchased

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for \$450.00 per acre. The use was boarding horses (some of his own) and the exhibits included vet bills, feed bills and farm supply bills.

Upon question by Mr. Hampton that if the land classified as agriculture in the past why the change this year, the Tax Assessor said it was a commercial business operation. There was discussion as to any legal basis for taking the property out of agricultural classification because the horses are boarded and Mr. Conner receives boarding fees.

Petition 21- County Line Development Corporation, represented by James Clark. Robert M. Nalvin, representing the Mortgagee, was also present. Mr. Clark said that agricultural classification had been denied on the basis of price being three times more than the agricultural assessment and presumption that this land was not being used for a bona fide agricultural purpose; however, it had been under an agricultural lease since 1964 and used for cattle; that his firm purchased the property for three times more than agricultural assessment, but it had been continued in use as a bona fide agricultural purpose. (County Line Corporation was joined by Cooper Creek Company, mortgagee, in filing the petition, with exhibits). Mr. Hampton stated that all of the exhibits to the sworn petition are incorporated into the record to be considered as evidence.

Mr. Hampton recommended that this petition be continued to another meeting and that the Tax Assessor and the petitioner appear and be prepared to present the proper case (8 minutes each) for the Board to make its decision. The chairman stated that if there were no objections the Board would hold the next hearing on Monday, September 16, 1975. There were no objections.

Petition 42- DeSoto Lakes Villas, Inc., represented by Mike Furen, attorney, and Richard Wann, owner.

Mr. Furen presented a map of the property, purchased by Mr. Wann in March, 1969 for \$47,950.00. It was formerly the Mattie Bradley Farm property, classified agriculture; presently leased for \$600 per year by Mr. Wann's son. Mr. Powell advised no agricultural application filed to his knowledge, the fences are down and it is impossible to classify as bona fide agricultural.

Group 4 Mr. Furen said they were not only appealing the Green Belt denial but also the amount of the assessment - increased in 1973.

MINUTES

Motion was made by Mr. Dierks that the Minutes of the 1973 Meetings of the Board of Tax Adjustment be approved. Motion was seconded by Mr. Lacy and unanimously carried.

RECESS

The Chairman declared the meeting recessed until 1:30 P.M. There were no objections.

Mr. Hampton stated that the record shows that meeting is recessed or adjourned until 1:30 p.m. and that a representative of the Commissioners' Office would be in the meeting room at 1:15 p.m. to advise any person appearing at that time that schedule had been extended to 1:30 p.m.

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BOARD OF TAX ADJUSTMENT

The Board of Tax Adjustment reconvened at 1:30 P.M., September 4, 1974, with all members present except Jan Smith (School Board).

Petition 45- Kenneth W. and Helen B. Altman, represented by Harry G. Goodheart, III, attorney.

Mr. Goodheart presented testimony that this is a nursery, consisting of 10.1 acres, located on U.S. 301, Oneco, classified as agriculture for years. The property had been leased by Mr. and Mrs. Altman prior to their purchasing in 1972 and four-fifths of the property is being used as agriculture; request grant agricultural classification.

Group 3 Mr. Goodheart requested reconsideration of the current assessed value. The property was purchased for \$49,300.00; assessed value \$47,930.00.

Petition 47- Bayshore Gardens Realty, Inc., represented by Dale Price, attorney. Also present as a witness was Donald Clark, of Clark Seed Company, leasing the property in question.

Mr. Price noted that the northeast quarter of the southwest quarter of Section 16, in the petition, should be deleted. He presented pictures, marked as P47-1 for the record, taken in February of 1974 substantiating their application for agricultural classification.

Also Group 4

After lengthy testimony Mr. Hampton recommended that the Board direct the attorney for the petitioner and the attorney for the Tax Assessor get together and see if they cannot by stipulation file a written statement, but failing this, each file separate written statements to this Board for further consideration. He said the records should be kept open on the issue as to the zoning classification of the land and the applicability of that portion of the statute relating thereto.

Petition 50- H. Ray and Sara B. Baden, represented by Earl W. Baden, Jr., attorney.

Notice from the Tax Assessor indicated agricultural assessment was denied on the basis that the land was not being used for bona fide agricultural purposes. Mr. Baden contended that it had always been dairy land (Weidecker property), but was rezoned M-2 at the request of the previous owner just before purchase by his clients.

GROUP III Seeking review and adjustment of assessed value.

Petition 1- Henry J. Riehl

The Record shows that Mr. Riehl had not appeared by 2:44 p.m. to present testimony on his petition, so the Board proceeded to consider his complaint on evidence filed with his petition. Mr. Powell presented evidence in support of action by the Tax Assessor. The evidence was marked as exhibit P1-A. (Note: Letters to be used when Tax Assessor exhibits, numbers when petitioner exhibits.)

Petition 2- David C. and Audrey S. Keisacker (Also Group 4)

Mrs. Keisacker stated that the land is located on Buffalo Canal, north of Erie Road; 30 acres divided into four parts, two presently used for pasture, the other two practically inaccessible. She submitted pictures and presented testimony as to the condition of the land. Mr. Hampton stated that the records would reflect that all of the correspondence attached to the petition are to be incorporated into the record and made a part thereof.

Group 4 Mrs. Keisacker said her mobilehome was assessed as a 1970 whereas it is a 1962.

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BOARD OF TAX ADJUSTMENT

Mrs. Keisacker requested assessment changed to reflect the real value of the land, with three-fourths of the acreage placed under Green Belt because this is the actual area used to graze their horses.

Petition 3- Melvin O. Moehle

Mr. Moehle or his agent did not appear at the scheduled time to present testimony on his petition.

The Tax Assessor entered exhibit P3-A as evidence on his decision on this property.

Petition 8- W-Q Enterprises, Inc., represented by R. J. Ritter, attorney.

Mr. Ritter stated that he was not present to contest the re-assessment but that he is concerned that the land was taken as a whole (170 acres) and assessed at \$2000 per acre. About 100 acres had been sold to the county and another parcel sold, with balance assessed at \$2000 per acre and some of the land inaccessible. Mr. Powell advised that the the portion in question had been assessed at \$150 per acre.

Petition 12- Norman R. and Katherine M. Landers

Mr. Landers was present to question the value of his property and increase in 1973 from \$20,600 to \$26,000 in 1974. Mr. Powell pointed out that the land was valued at \$20,600 in 1973, which did not include the house.

Petition 13- Heinz Lienert

Mr. Lienert requested that his assessment be lowered as his home was assessed for more square footage than it actually had. After discussion it was suggested that new measurements be made with a view of resolving this if an error had occurred, with no need for further consideration; however, if there is still question the petition may be a subject on the agenda for September 16.

Petition 18- DeSoto Square, Inc. WITHDRAWN

The Chairman read into the record a letter from Mildred Cromwell complaining about the amount of valuation and taxes on her home. No action.

RECESS

After a short recess the meeting was reconvened.

Petition 19- Ronald and Sylvia Beazley.

Mrs. Beazley stated they had owned the land for ten years and had been taken off Green Belt because they were not bona fide agriculture; that there were 24-plus acres with cattle on it, and 3 or 4 acres of grove. She said there is a home on a separate portion of the property and not to be considered. There is no home on the acreage used for agricultural purposes. After discussion, Mr. Powell agree to put a value of \$350.00 per acre as requested.

Mr. Hampton stated that the record will show that the Tax Assessor (Deputy Tax Assessor Powell) had agreed to give the property an agricultural classification (24 acres) at valuation of \$350.00 per acre.

Petition 43- Joseph A. Gotzl

Mr. Gotzl testified that his three lots on 26th Street are over-taxed as they are vacant and unimproved and valuation higher than comparable property.

Mr. Powell said the property is zoned for professional use and everyone is being assessed at \$100 per front foot and improvements are additional. Mr. Dierks recommended that the petition be considered by the Board.

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Petition 46- Norman H. Proveaux

Mr. Proveaux stated he had two barns for storage of hay and that his property was being used as bona fide agricultural and had been for about thirty years; that it had always been under Green Belt and there had been no zoning change.

The Tax Assessors stated that there was doubt in his mind, but he would go along with the Board's decision. Mr. Dierks recommended that this petition be considered on September 16th.

Petition 48- Lora Poe

Mrs. Poe stated that she feels her valuation was too high on her small school, pre-school and kindergarten on Longboat Key (15 children), and requested that valuation be made on the same basis as the Art Center.

Upon question, she said hers was not a non-profit organization. She was advised her petition would be taken under consideration and decision made on September 16th.

Petition 13- Heinz Lienert

Mr. Powell requested the Board go back to this petition as there appeared to be a difference of \$500 in the assessment. Mr. Hampton advised that no evidence could be entered into the record as Mr. Lienert was not present.

GROUP IV - Seeking review and adjustment of assessed value of personal property which is greater than value shown on return filed by petitioner

Petition 11- A. H. Brandiff

Mr. Brandiff stated he breeds cattle and making a living off the sixty acres located 3/4 mile east of Bethany Road; had been using land for agricultural purposes for 1-1/2 years, has a home on it and has made improvements. He made application for agricultural classification, which was denied by the Tax Assessor. The Tax Assessor advised that the price of the land was three times more than assessed value. Petitioner said he could not find cheaper land and his only intent was to raise cattle.

Mr. Brandiff was advised a decision would be made on September 16th.

Petition 49- Charles R. Crowley

Scheduled 5:00 p.m.

Petition 54- Elmon Salyer

Mr. Hampton pointed out that this petition was not filed within the time required by the law and asked the Tax Assessor if he had any objections to hearing testimony. There were no objections. For the record: Any objection to the fact that the petitioner did not file his petition within the prescribed statutory period of time waived by the Tax Assessor's office.

Mr. Salyer testified that he purchased the 38 acres on the Braden River in 1948 and ran a poultry business on the property until discontinued a few years ago. Since that time the land used for pasture and cattle and the property assessed in excess of \$2000 per acre, but should be classified as agricultural instead of residential. The Tax Assessor's attorney noted this case is similar to that of Norman Proveaux.

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Petition 18- DeSoto Square Mall

The Chairman read into the record a memorandum that as per telephone call from Mr. Schribner, of New York, to Mr. George Dreis, of the Tax Assessor's office, Petition 18, DeSoto Square, Inc., was withdrawn.

Petition 52- Western Contracting Corporation.

Mr. Hampton referred to this petition, filed after the deadline of July 15, 1974, and request by their representative that the Board consider their case on the basis of the written petition plus additional written information filed with the Board earlier in the day. The representative was present during the morning but had to leave when hearing could not be scheduled. Mr. Hampton recommended that the written information be made available to the Tax Assessor.

Petition 51- Stanley R. Zaleski - not present. (Did not appear)

Petition 53- Rudolf and Dora Hill - did not appear

Petition 55- Did not appear (Presbyterian Homes of the Synod of Florida.)

Petition 45- Dr. Charles R. Crowley

Dr. Crowley was not present. Mr. Powell advised that the petitioner did not make a personal property return and assessment was made without the return; that when a taxpayer makes no return as required by statute he cannot complain of a lawful assessment of such property (Roberts vs. Daniel); therefore, this petitioner was assessed without the return.

MEETING ADJOURNED

There being no further business to come before the Board of Tax Adjustment the Chairman declared the meeting adjourned until September 16, 1974 at 9:00 A.M.

Attest:

M. T. McInnis, Clerk

APPROVED:

 Deputy Clerk

 Chairman

- Group I Appeal of disapproval of application for Ad Valorem Tax exemption, other than homestead, by Tax Assessor.
- Group II Appeal of denial of application for agricultural zoning.
- Group III Seeking review and adjustment of assessed value - real property.
- Group IV Seeking review and adjustment of assessed value of personal property which is greater than value shown on return filed by petitioner

Homestead Exemption,Notices of Disapproval of Applications by Tax AssessorPetitions

		<u>Time</u>
No. 7	Irving and Alida E. Brand	9:00 a.m.
HE 1	Jessie Pearl Babston	
HE 2	George F. Cancro	
HE 3	Boncilla Willis Comer	
HE 4	John Howell and Callie Aline Eagerton	
HE 5	W. Daniel Kearney	
HE 6	Michael and Ruth Lechmanick	
HE 7	Jesse L. Perry, Inc.	
HE 8	L. M. and Ellen Powell	
HE 9	Ruth E. Scherber	
HE 10	Agnes M. Shacklee	
HE 11	Mary Snell	
 <u>GROUP I</u>		
14, 15	John and Alveria J. Guzik, Jr.	9:15 a.m.
22, 23, 24,		
25	City of Bradenton	9:30 a.m.
 <u>GROUP II</u>		
16	Duane F. and Margaret A. Lee	9:45 a.m.
17	GWE Dairy #2, Inc.	10:00 a.m.
6	Edward J. Winter, Jr., and Edward J. Winter	10:15 a.m.
9	J. L. Hilton	10:30 a.m.
10	O. E. Reeder; also <u>Group 3</u>	10:45 a.m.
4	Quality Petroleum Corp.	11:00 a.m.
5	Ronnie Comer	11:15 a.m.
20	Joseph J. Bellino and Frank Bellino	11:30 a.m.
21	County Line Development Corporation	11:45 a.m.
42	DeSoto Lakes Villas, Inc., also <u>Group 4</u>	12:00
45	Kenneth W. and Helen B. Altman	
	also <u>Group 3</u>	1:15 p.m.
47	Bayshore Gardens Realty, Inc.,	
	also <u>Group 4</u>	1:30 p.m.
50	H. Ray and Sara B. Baden	1:45 p.m.
 <u>GROUP III</u>		
26-41, incl.	Withdrawn	
1	Henry J. Riel	2:00 p.m.
2	David C. and Audrey S. Keisacker;	
	also <u>Group 4</u>	
44	David C. and Audrey S. Keisacker	2:15 p.m.
3	Melvin O. Moehle	2:30 p.m.
8	W-Q Enterprises, Inc.	2:45 p.m.
12	Norman R. and Katherine M. Landers	3:00 p.m.
13	Heinz Lienert	3:15 p.m.
18	DeSoto Square, Inc.	3:30 p.m.
19	Ronald and Sylvia Beazley	3:45 p.m.
43	Joseph A. Gotzl	4:00 p.m.
46	Norman H. Proveaux	4:15 p.m.
48	Lora Poe	4:30 p.m.

BOARD OF TAX ADJUSTMENT 1974 (cont'd)

Petitions

GROUP IV

11
49

A. H. Brandiff
Charles R. Corley

4:45 p.m.
5:00 p.m.

The following petitions were received after
the deadline of July 15, 1974:

51
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53
54
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Stanley R. Saleski
Western Contracting Corporation
Rudolf and Dora Hill
Elmon L. Salyer
Presbyterian Homes of the Synod of Florida

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