

SEPTEMBER 16, 1974

BOARD OF TAX ADJUSTMENT

The Manatee County Board of Tax Adjustment reconvened on Monday, September 16, 1974 at 9:13 A. M. in the Court House in Bradenton, Florida.

Members present were      Dan P. McClure  
    Kenneth D. Dierks  
    William Lacy, School Board Member  
    Jan Smith, School Board Member

Also present were            Richard A. Hampton, County Attorney  
    Henry E. Bourne, Deputy Clerk  
    Archie Powell, Deputy Tax Assessor

Chairman Robert C. Hutches entered during the meeting (9:25 A.M.)

By unanimous consent of all members present Mr. McClure was designated Chairman.

The meeting was called to order at 9:13 A. M. with all members present except the Chairman, Robert C. Hutches.

Petition 13- Heinz Lienert

Mr. Hampton stated he had been advised by the Attorney for the Tax Assessor that they had rechecked the figures on this case and agreed to a reduction of \$570.00 of the assessed valuation. Mr. Powell agreed this was correct. Mr. Hampton stated that there was nothing further to be presented and considered and recommended that the record be closed on petition 13. There were no objections, and the Chairman so ordered.

Petition 21- County Line Development Corporation

James Clark, Clay Gardenhire and Robert Nalvin were present in connection with this petition on which there was agricultural classification question, with certain evidence submitted at a prior meeting. Mr. Clark said that while there had been a sale the land had been continued for agricultural purposes. The property had been leased from 1961 to present date to Clay Gardenhire or Gardenhire, Inc., who in turn sub-leased to another party. An affidavit, marked as exhibit P21-1, was presented by Mr. Gardenhire and placed into the record.

9:25 - Enter Chairman Hutches.

Mr. Hampton stated that the issue was whether or not the property was being used for a bond fide agricultural purpose and whether or not the petitioners have, by evidence presented to the Board, proven that it was being used for agricultural purposes, in spite of the fact that the purchase price was three times more than the agricultural assessment.

Mr. McClure stated that the file on petition 21 was closed and the record would reflect that Chairman Hutches appeared at 9:25 a.m. and the meeting duly turned over to him.

It was noted for the record that evidence on all petitions, which had been filed with the Board of Tax Adjustment, had been presented.

Motion was made by Mr. McClure that the records be closed as far as all petitions are concerned and that the Board proceed with review and deliberations on decisions on said petitions. Motion was seconded by Mr. Dierks and carried unanimously.

HOMESTEAD EXEMPTIONS

Of the eleven items (Notices) on Homestead Exemptions only one person had appeared to appeal the decision of the Tax Assessor in disapproving application. Mr. Hampton advised that on all of the petitions (notices) where persons did not appear he could not see how the Board could

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reach any other conclusion than to sustain the position of the Tax Assessor. Under the instructions received from the Department of Revenue, the decision of the Tax Assessor is entitled to a presumption of correctness unless that presumption of correctness is overturned by evidence that is presented.

Motion was made by Mr. Lacy that petitions 1 through 11, with the exception of HE-3, be denied (and decision of the Tax Assessor be upheld). Motion was seconded by Mr. Dierks and unanimously carried.

Homestead Exemptions denied

HE 1	Jessie Pearl Babston	HE 7	Jesse L. Perry, Inc.
HE 2	George F. Cancro	HE 8	L. M. & Ellen Powell
HE 4	John Howell and Callie Aline Egerton	HE 9	Ruth E. Scherber
HE 5	W. Daniel Kearney	HE 10	Agnes M. Shacklee
HE 6	Michael & Ruth <u>Lechmanick</u>	HE 11	Mary Snell

HE 3- Boncilla Willis Comer

Mr. Powell consented to agree with the decision of the Board on this petition.

Motion was made by Mr. McClure that HE-3, appeal on disapproval of application for Homestead Exemption by the Tax Assessor, be granted and Homestead Exemption be allowed on property of Boncilla Willis Comer. Motion was seconded by Mr. Lacy and carried unanimously.

GROUP I

Petitions 14 & 15 John and Alveria J. Guzik, Jr.

Motion was made by Mr. Smith that petitions 14 and 15 be DENIED. Motion was seconded by Mr. McClure. Voting "Aye", Mr. Smith, Mr. Dierks, Mr. Lacy and Mr. McClure. The Chairman voted "No". Motion carried.

Petitions 22, 23, 24, 25- City of Bradenton

Inasmuch as the evidence presented was not sufficient to render a decision in favor of the City of Bradenton, motion was made by Mr. McClure that petitions 22, 23, 24 and 25 be DENIED. Motion was seconded by Mr. Lacy and carried unanimously.

GROUP II

Petition 16 Duane F and Margaret A. Lee

Motion was made by Mr. McClure that this petition be approved. Motion was seconded by Mr. Dierks and carried unanimously. The Tax Assessor's Deputy stated this would not be contested.

Petition 17 GWE Dairy #2, Inc.

Motion was made by Mr. McClure that Petition 17 be approved. Motion was seconded by Mr. Dierks and carried unanimously. The Tax Assessor stated no contest.

Petition 6 Edward J. Winter, Jr., and Edward J. Winter

Motion was made by Mr. Lacy that Petition 6 be DENIED. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 9 J. L. Hilton

Motion was made by Mr. McClure that Petition 9 be approved. Motion was seconded by Jan Smith and carried unanimously. The Tax Assessor stated no contest.

Petition 10 O. E. Reeder

Motion was made by Mr. McClure that Petition 10 be approved. Motion was seconded by Mr. Lacy and carried unanimously. The Tax Assessor said he would let Mr. Hampton know his decision on this petition.

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Petition 4 Quality Petroleum Corporation  
Motion was made by Mr. McClure that Petition 4 be DENIED. Motion was seconded by Mr. Lacy and carried unanimously.

Petition 5 Ronnie Conner  
The question on this case was whether or not the operation is a business or a bona fide agricultural use. Motion was made by Mr. Dierks that petition 5 be DENIED. Motion was seconded by Mr. Lacy and carried unanimously. The County Attorney requested, and was granted authorization to return all the evidence submitted by Mr. Conner.

Petition 20 Joseph J. Bellino and Frank Bellino  
Motion was made by Mr. McClure that Petition 20 be approved. Motion was seconded by Chairman Hutches, who stepped down to state his second. Voting "Aye" were Mr. McClure, Mr. Smith, Mr. Lacy and Chairman Hutches. Mr. Dierks voted "No". Motion carried. The Tax Assessor stated no contest.

Petition 21 County Line Development Corporation  
Motion was made by Mr. McClure that Petition 21 be approved. Motion was seconded by Mr. Dierks and carried unanimously. The Tax Assessor agreed with this approval.

Petition 42 DeSoto Lakes Villas, Inc.  
Motion was made by Mr. McClure that Petition 42 be DENIED. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 45 Kenneth W. and Helen B. Altman  
Motion was made by Mr. McClure that Petition 45 be DENIED. Motion was seconded by Mr. Lacy. Voting "Aye" were Mr. McClure, Mr. Smith, Mr. Lacy and Chairman Hutches. Mr. Dierks voted "No". Motion carried.

Petition 47 Bayshore Gardens Realty, Inc.  
The County Attorney explained that there was a legal problem on this case. In prior years the Board had denied this as agricultural classification even though they showed evidence. This year this is a new law. The legislature amended the law in 1973 to say that if, any time subsequent to the passing of this law, the land owner comes in and asks for the property to be zoned for residential purposes, and it is zoned residential purposes, that they thereby lose their agricultural classification and the Tax Assessor shall not as a matter of law classify it as agricultural. The Attorney representing the landowner is trying to make a distinction in the statute in saying it was R-3 before, then they passed the law, and then it was zoned PUD, and he says the law should only apply when it was agricultural zoned before and then changed to residential use. He said he would agree with the attorney for the Tax Assessor, and since the statute does not make it that specific, what happen is, after the statute was passed the land was zoned for residential classification at the request of the owner. Therefore, it should, as a matter of law, be classified as non-agricultural.

Motion was made by Mr. McClure and seconded by Mr. Lacy that Petition 47 be denied. Motion unanimously carried.

Petition 50 H. Ray Baden and Sara B. Baden  
The Tax Assessor stated that this petition was the same circumstances as the previous petition (47). Motion was made by Mr. Lacy and seconded by Mr. Dierks that petition 50 be denied. Motion unanimously carried.

GROUP III

Petition 1 Henry J. Riehl  
Motion was made by Mr. Smith that Petition 1 be DENIED. Motion was

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seconded by Mr. Lacy and carried unanimously.

Petition 2; Petition 44 David C. and Audrey S. Keisacker  
Motion was made by Mr. McClure to approve Petitions 2 and 44. Motion was seconded by Mr. Dierks. After lengthy discussion, motion and second were withdrawn.

Motion was made by Mr. Dierks that Petitions 2 and 44 be DENIED. Motion was seconded by Mr. Smith. Voting "Aye" were Mr. Dierks, Mr. Smith, Mr. Lacy and Chairman Hutches. Mr. McClure voted "No". Motion carried.

Petition 3 Melvin O. Moehle  
Upon motion by Mr. McClure and seconded by Mr. Lacy, Petition 3 was unanimously DENIED.

Petition 8 W-Q Enterprises, Inc.  
Motion was made by Mr. Lacy that Petition 8 be DENIED. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 12 Norman R. and Katherine M. Landers  
Motion was made by Mr. Smith that Petition 12 be denied. Motion was seconded by Mr. Lacy and carried unanimously.

Petition 13 Heinz Lienert  
The Tax Assessor had agreed to reduce the valuation by \$570.00. Motion was made by Mr. McClure that Petition 13 be approved for a reduction in the amount of \$570.00 as agreed by the Tax Assessor. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 18 DeSoto Square, Inc. WITHDRAWN

Petition 19 Ronald and Sylvia Beazley  
The Tax Assessor agreed to place a valuation of \$350.00 per acre on this property and petitioners had also agreed. Motion was made by Mr. McClure that petition 19 be approved with stipulation of \$350.00 per acre assessed valuation. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 43 Joseph A. Gotzl  
Motion was made by Mr. Lacy that Petition 43 be DENIED. Motion was seconded by Mr. Dierks and carried unanimously.

Petition 46 Norman H. Proveaux  
Motion was made by Mr. McClure that Petition 46 be approved. Motion was seconded by Mr. Dierks and carried unanimously. The Tax Assessor said he would let the County Attorney know his decision at later date.

Petition 48 Lora Poe  
Motion was made by Mr. McClure that Petition 47 be DENIED. Motion was seconded by Mr. Smith and carried unanimously.

GROUP IV

Petition 11 A. H. Brandiff  
Motion was made by Mr. McClure that Petition 11 be approved. Motion was seconded by Mr. Smith and carried unanimously.

Petition 49 Charles R. Crowley  
Motion was made by Mr. McClure that Petition 49 be DENIED. Motion was seconded by Mr. Lacy and carried unanimously.

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FILED AFTER DEADLINE DATE

Petition 51 Stanley R. Zaleski  
 Motion was made by Mr. McClure that Petition 51 be DENIED. Motion  
 was seconded by Mr. Lacy and carried unanimously.

Petition 52 Western Contracting Corporation  
 Motion was made by Mr. McClure that Petition 52 be DENIED. Motion  
 was seconded by Mr. Dierks and carried unanimously.

Petition 53 Rudolf and Dora Hill  
 Motion was made by Mr. McClure that Petition 53 be DENIED. Motion  
 was seconded by Mr. Lacy and carried unanimously.

Petition 54 Elmon L. Salyer  
 Motion was made by Mr. McClure that Petition 54 be approved. Motion  
 was seconded by Mr. Dierks and carried unanimously.

Petition 55 Presbyterian Homes of the Synod of Florida  
 Upon question the County Attorney advised that the petition had not  
 presented any evidence or testimony; therefore, the Board had no  
 alternative but to deny.

Motion was made by Mr. McClure that Petition 55 be DENIED. Motion  
 was seconded by Mr. Lacy and carried unanimously.

## MEETING ADJOURNED

There being no further business to come before the Board of Tax  
 Adjustment, the meeting was declared adjourned.

Attest:

M. T. McInnis, Clerk

APPROVED:

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Deputy Clerk\_\_\_\_\_  
Chairman