

BOARD OF TAX ADJUSTMENT

SEPTEMBER 16, 1976

The Board of Tax Adjustment of Manatee County, Florida, convened in the Court House in Bradenton, Florida, Thursday, September 16, 1976 at 9:05 A. M.

Members present were

Ken Burton, Chairman)
Dan P. McClure) Representing Board of County
Commissioners
Ted Griffin
Art Schofield (replacing Mary Yelvington)
Representing School Board

Kenneth D. Dierks, representing Board of County Commissioners,
was absent.

Also present were

Henry E. Bourne, Deputy Clerk
Archie Powell, Manatee County Property Appraiser
E. N. Fay, Jr., County Attorney
Larry Coleman, attorney for Property Appraiser

The meeting was called to order by Chairman Burton.

Scheduled first on the Agenda were Notices of Disapproval of Applications for Homestead Exemption by the Property Appraiser, copies filed with the Clerk constituting appeal to the Board of Tax Adjustment by property owners affected.

HE-8 Norbert N. Kreisch and Arden E. Trust

Norbert N. Kreisch explained that he is in show business and was out of the country a great deal; was in Mexico and did not return to his home here in time to return the tax exemption card to the property appraiser by the March 1st deadline. (Post office does not forward the cards). Mr. Powell cited Chapter 196.011 Florida Statutes which states the property owner must file application for homestead exemption before March 1st of each year. The county attorney concurred.

HE-14 Willie and Amy Murry

Mrs. Murry stated she did not know the deadline date of April 1st had been changed to March 1st of each year. Mr. Powell noted that her card was received in his office March 25, 1976; however, he sends out second notices.

Petition No. 76-1 E. S. Reasoner

76-7 Seeking review and adjustment of assessed value and appeal of the disapproval of application for agricultural classification.
Parcels Nos. 53971.1005; 5392.1005; 16824; 16830; 54001;
54005; 16831; 54003

Mr. Reasoner outlined assessments on the properties being used as nurseries in Oneco, 14th Street West, Palma Sola and a sod farm in Parrish and increases over previous assessments, noting comparisons with other properties owned by Joe Powell, Pursley Grass Farms, Manatee Fruit Farms, Dan McClure and Robert Hutches.

Dale Price, attorney for Mr. Reasoner, offered amendment to petition to include parcel numbers not shown on the original petition, but was advised by Mr. Powell that the law specifies what has to be taken into consideration in assessing land for agricultural purposes (nurseries not comparable with pasture land, etc.)

76-2 R. I. Staff, et al

Seeking review and adjustment of assessed value on properties re-acquired as mortgagees (Southeastern Financial Development Corporation).

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Parcels identified as Nos. 24131, 24132, 24133, 24168, 24169, 24138, 24127

Mr. Staff was present to give testimony that the vacant land, an abandoned citrus grove and several acres of marshland, will need a tremendous amount of fill in order to meet flood control requirements, difficulty in obtaining utilities and not feasible to try to put property to use under present economic conditions.

Mr. Powell and his deputy, George Dries, under oath, gave sales data and net prices per acre on the subject property.

Petition No.

76-3 Sara E. Harrell
Appeal of disapproval of application for agricultural designation.
Parcel No. 2625.0000

Mrs. Harrell was present to give testimony that the 40 plus 20 acres L-shaped property has always been used as pasture. Mrs. Keene, representing the person leasing the land, submitted affidavit that the land is leased for pasture, also the front property not Mrs. Harrell's.

Mr. Powell said his representative had visited the property and no cows visible and he had no evidence of the lease. He said he would agree on "green belt" on the 20 acres if furnished a copy of the lease.

RECESS

After a short recess the meeting was reconvened with all members present except Mr. Dierks.

76-4 John Motsinger, Jr., Trustee
Seeking review and adjustment of assessed value.
DP Nos. 10371; 10157; 31342; 25099 (261 acres)

The property owner, nor a representative, was present to give testimony on this petition.

76-5 Logan M. & Leona C. Anderson Trust
Appeal of disapproval of application for agricultural certification. (32 acres tillable; 12 acres wasteland)
DP Nos. 23811; 24190

Mrs. Anderson was present to give testimony that this property was an abandoned citrus grove that had been bulldozed and leased for use as tomato cropland.

Mr. Powell advised that it cannot qualify under "green belt" this year, but can qualify for next year if in production at present time, but application must be made each year.

76-6 Charles A. Parks
Appeal of disapproval of application for agricultural classification. DP No. 24154.1025/3
No one was present to give testimony on this petition.

76-8 Harbor Ventures, et al
Seeking review and adjustment of assessed value and appeal of the disapproval of application for agricultural classification.
DP Nos 61455; 61455.5000; 61456; 61459; 61473; 61481

Dale Price, attorney for the petitioners, presented testimony that the property was being used for agricultural purposes, some of it having been leased for this purpose since 1966; portions for raising hay, portion planted in tomatoes and vegetables prior to first of the year. (Comparable property owned by Manatee Fruit Company.)

Donald R. Clark, president of Clark Seed Company, described the uses of the parcels under lease as being vegetables, sod, hay and cattle on the section referred to as "B" fields.

With reference to P.U.D. zoning on the parcels, Mr. Price said this was considered tentative until the final plans are approved, and until such time as they are approved the land is being used for agricultural purposes and feel it should be assessed accordingly.

76-9 Harry G. Goodheart III, Innisfree Farm

Motion was made by Mr. McClure to grant the request of Mr. Goodheart that this petition be deferred until Friday, September 17, 1976 at 9:00 A. M. Motion was seconded by Mr. Griffin and carried unanimously.

The Chairman declared recess until 1:00 P.M.

1:23 P.M.

The Board of Tax Adjustment reconvened at 1:23 P.M., September 16, 1976 with all members present except Mr. Dierks. Present also were the Property Appraiser and his attorney, Larry Coleman, and the County Attorney.

76-10 Beker Phosphate Corporation

76-11 Seeking review and adjustment of assessed value and appeal of
76-12 the disapproval of application for agricultural classification.
DP parcels numerous: locations 6-35-22; 7-35-22; 12-34-21;
13-34-21; 24-34-21; 26-34-21; 19-34-22; 20-34-22; 21-34-22;
28-34-22; 29-34-22; 30-34-22; 31-34-22; 7-35-22; 17-35-22;
18-35-22; 13-35-21; 1-35-21; 12-35-21; 36-34-21.

John Harllee, attorney, and Lewis Bartow, vice president of Beker Phosphate Corporation, presented testimony that the properties basically being used for agricultural purposes, cattle operations, vegetable farms and groves, etc., and with exception of two cases all tenants are former owners of the property. During presentation Mr. Harllee referred to assessments of prior years previous to purchase by Beker, listing comparable property owned by W. R. Grace, Swift & Company and Texaco, but to same use but assessed \$200 per acre; also Phillips Petroleum. As to DRI approval and Special Exception to mine certain properties, Mr. Harllee said could not mine until all permits received and five conditions not yet met; that use has not changed since stipulations.

Mr. Coleman and Mr. Fay will confer as to stipulations referred to.

76-16 Leonard A. Schultz

Seeking review and adjustment of assessed value
DP No. 8118.

Mr. Schultz said his property being used for agricultural purposes except six acres too wet to grow even bahia grass; gave comparable assessments in area, better property but lower assessments.

Mr. Dries, deputy property appraiser, advised Mr. Schultz had not filed application for agricultural zoning, but if bona fide agriculture can be considered for "green belt" next year if application filed.

76-13 Ronnie Conner

76-26 Appeal of the disapproval of application for agricultural
classification and seeking review and adjustment of
assessed value.
DP No. 1986.; 1992.; 1992.1005

Mr. Conner made presentation that adjoining properties were assessed \$100 and \$40 per acre while his property was assessed at \$400-\$500 per acre, and challenged the argument that his ranch is a horse farm and should not be assessed the same as a cattle farm. He presented income records to show largest portion income derived from hay although horses provide a certain amount of income, and are part of the operation. He also leases pastureland for cattle to others.

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Following discussion on comparable assessments, including the amount of acreage for Mr. Conner's house (Property Appraiser's figure 1.72 acres against Mr. Conner's figure .795 acre, which he said could be verified from official records) Mr. Powell stated he would recheck this and if in error would be corrected.

Upon question concerning difference in assessments on agricultural land for horse farm and for cattle, the Chairman stated let the record show that exhibit received from Mr. Powell clarifying the different characters of land in Manatee County and the prices per acre.

After a short recess the meeting was reconvened.

76-14 Michael H. Smith

Appeal of disapproval of application for Ad Valorem Tax exemption, other than homestead; seeking review and adjustment of assessed value; appeal of disapproval of application for agricultural classification.
DP No. 5683

Mr. Smith described his property on Pope Road and gave resume of his assessments since 1956, stating that it is not improved pasture and the 9 acres in back of the first 12 acres still in palmetto and bayhead and he considers assessment of \$2,000 per acre excessive. He is surrounded by Schroeder Manatee property and could not give comparable assessments. He noted that he had "green belt" in prior years, but he and other property owners of agricultural lands did not know application has to be filed each year.

76-15 John and Irene Rife

Seeking review and adjustment of assessed value; appeal of disapproval of application for agricultural classification.

Mr. Rife testified that about one-third of the 15 acres is swampland; has some cattle and poultry, but not physically able to farm other than for vegetables for own use; property worth about one-third of assessed valuation.

Mr. Dries explained the basis on which value of agricultural land (not necessarily zoned agriculture) is assessed - according to Department of Revenue.

76-17 Charles W. Pittman

Seeking review and adjustment of assessed value.
DP No. 6580; 6581; 6582

Property owner or representative not present to give testimony.

76-18 Robert H. Newman, Trustee

Seeking review and adjustment of assessed value.
DP No. 7209.

Andrew Schreer, representing the petitioner, stated the property was purchased in 1956 for \$12,500 and the last offer for sale was in 1972 for \$300 per acre; and present assessment \$100,500. No road frontage; completely landlocked and virtually no access to property, much of which is under water. Broker's estimate approximately \$500 an acre.

Mr. Dries submitted information on sale of comparable properties in Manatee County, averaging more than \$1,000 per acre.

John Dent, attorney, requested the Board to allow him to make a presentation on a petition, which was late in being filed, and explain the reason for such late filing.

The Chairman advised that if there were no objections he would be given an opportunity to address the Board after all scheduled

petitions are heard and if time permits. There were no objections.

76-19 W. Daniel Kearney
76-20 Seeking review and adjustment of assessed value.
 DP No. 7750.1000;7750.1025

Mr. Kearney described the properties as (1) a narrow strip of land, no access, low and not worth the assessed \$1,200. (2) narrow frontage with 10 acres behind it, on which he owns one-half interest; marketability questionable.

76-21 Antonio M. and Syvella DeAngelo
 Seeking review and adjustment of assessed value
 DP. No. 6368.

Mr. DeAngelo said he had been taxed for years for a non-productive road, taken without authorization by the County Highway Department, not recognized as a county road, nor maintained by county; house termite infested and as far as property value and sale considered nil. (The County Attorney pointed out status of road controversial.)

76-22 Michael and Ramona Tarrou
 Seeking review and adjustment of assessed value.
 DP Nos. 6308; 6295; 6298

Mrs. Tarrou and Conrad Webb were present to offer testimony in support of petition that the 45-acre tract is non-productive vacant property; no improvements but property assessments increased.

The Property Appraiser pointed out that the purchase price was \$121,500 and the assessed value was \$69,130.00.

76-23 E. B. Kersey, Jr.
 Seeking review and adjustment of assessed value.
 Property located in Section 6, Township 34, Range 18 E.

Mr. Kersey gave testimony that assessed value had increased on his 15 acres (2 parcels - 5 acres and 10 acres) \$7500 to \$20,000 on farmland and \$17,600 to \$25,000 on his home; that he was not aware he had to file application every year for "green belt" on agricultural land.

He was advised that the Board of Tax Adjustment could not act on petition where property owner did not file application for "green belt".

76-33 Robert L. Secrist, Jr., appointed receiver by Circuit Court in foreclosure action against the owner of a condominium "Runaway Bay".

John Dent, attorney, representing Mr. Secrist, requested the Board to rule on whether or not the application would be heard, stating the reason it was late was because of the litigation involved. The notice of increase was sent to the owner, but because of pending foreclosure he had not notified anybody; the court approved authority to file a petition the previous day by oral order, with written order to be issued Friday. Under authority granted this Board, under Department of Revenue Rule 12B1-127(11), he requested a hearing on Friday, September 17, 1976.

Larry Coleman, attorney for Mr. Powell, stated he could not advise the Board as to the rule and to hearing the petition, but on behalf of the Property Appraiser, prefer not to hear and consider.

Motion was made by Mr. McClure that, based on the recommendation of the attorney for the Property Appraiser, request to hear the complainant be denied. Motion died for lack of second.

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Motion was made by Mr. Schofield to hear the petition as long as the Board has court ruling that would give that leeway. Motion was seconded by Mr. Griffin. Voting "Aye", Mr. Schofield and Mr. Griffin; voting "No", Mr. Burton and Mr. McClure. Motion did not carry because of tie vote.

76-24 Robert N. Ungerer
Seeking review and adjustment of assessed value
Property located in Section 34, Township 34 South, Range 18E

There was no one present to give testimony on this petition.

76-25 B. T. Fleetwood
Seeking review and adjustment of assessed value
DP No. 4934.1005

There was no one present to give testimony on this petition.

76-27 Vroom Developments, Inc. and Northland Investments, Inc.
PETITION WITHDRAWN.

After a short recess the meeting was reconvened.

76-28 City of Bradenton
76-29 Seeking review and adjustment of assessed value; appeal
76-30 of disapproval of application for Ad Valorem Tax exemption,
76-31 other than homestead, by property appraiser:
DP No. 14009.1010 (City land fill)
Seeking review and adjustment of assessed value which is
greater than value shown on return filed by petitioner:
DP No. 801854.1000 (Pirate City)
Appeal of disapproval of application for Ad Valorem Tax
exemption, other than homestead, by property appraiser;
seeking review and adjustment of assessed value:
DP No. 33314.1005 (City Memorial Pier)
DP No. 33203.400 (Old City Hall leased to others)

Richard B. Shore, III, Clerk to City of Bradenton, was present to give testimony relating to petitions before the Board, explaining purpose for which properties used and basis for petitions for relief.

76-32 E. M. Reeder (filed after deadline)
Seeking review and adjustment of assessed value; appeal
of disapproval of application for agricultural classification.
63½ acres in Gillette section. (19-33-18)

Mr. McClure moved to waive the requirement relative to hearing a petition after deadline date and to hear the petition. Motion was seconded by Mr. Schofield and carried unanimously.

Mr. Reeder was present to give testimony on his petition protesting increase in valuation for land used for row crops.

The Property Appraiser pointed that his assessment was the same as on other lands used for row crops, about \$250.00 per acre.

The Chairman declared the Board of Adjustment in recess until 9:00 A.M., Friday, September 17, 1976.

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