

AUGUST 28, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

Motion was made by Mr. Driggers to grant Petition 78-18.
Motion was seconded by Ms. Nevin and carried unanimously.

Motion was made by Ms. Nevin to grant Petition 78-20 for
greenbelt. Motion was seconded by Mr. Parrish and carried
unanimously.

Motion was made by Mr. Dick to sustain the Property Appraiser
and deny Petition 78-21. Motion was seconded by Ms. Nevin and
carried unanimously.

Motion was made by Mr. Parrish to sustain the Property Appraiser
and deny Petition 78-23. Motion was seconded by Mr. Dick and
carried unanimously.

Motion was made by Mr. Dick to deny Petition 78-25 on parcels
53932.1005, 54001.0000, 54003.0000, and 54005.0000. Motion was
seconded by Mr. Driggers and carried unanimously.

Motion was made by Ms. Nevin to grant Petition 78-25 and allow
the greenbelt on parcels 16824 and 16827 and deny the greenbelt
on parcels 16830 and 16831. Motion was seconded by Mr. Dick
and carried unanimously.

Motion was made by Ms. Nevin to deny Petition 78-26. Motion
was seconded by Mr. Dick and carried unanimously.

Motion was made by Mr. Dick, seconded by Ms. Nevin, to deny
Petition 78-27. Motion carried unanimously.

Action on 78-28, 78-29, and 78-30, was deferred.

Motion was made by Mr. Dick to deny Petition 78-60. Motion was
seconded by Mr. Driggers and carried unanimously.

Motion was made by Mr. Parrish to deny Petition 78-58. Motion
was seconded by Mr. Dick and carried unanimously.

RECESS

The Chairman declared the Property Appraisal Adjustment Board
in recess until 9:00 a.m., Tuesday, August 29, 1978.

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AUGUST 29, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida,
reconvened in the Courthouse in Bradenton, Florida, Tuesday, August 29,
1978, at 9:05 a.m.

Members present were

L. H. Fortson, Jr., Chairman)	Representing Board of
Louis E. Driggers)	County Commissioners
Lamar S. Parrish)	
Ed Dick)	Representing School
Elizabeth Nevin)	Board

Also present were

E. N. Fay, Jr., County Attorney
Ralph Umana, Deputy Clerk
Archie B. Powell, Manatee County Property Appraiser
Bill Kersey and Roy Haggard, Asst. to the Property Appraiser

The meeting was called to order by the Chairman.

Court Reporter: Billie Crowell
Carpenter Court Reporting

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-31 James H. & Maude Tanner, L/E, Richard W. Tanner, Sr. and Jeanette Tanner
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. The Property Appraiser advised that this property (4.25 acres) has been rezoned to M-2 and accounts for most of the increased assessment.

78-32 Jerry L. White
Seeking review and adjustment of the assessed value.

Mr. White has 18.9 acres on which he grows strawberries. He did not apply for the greenbelt classification because in previous years he felt the assessment to be fair. With the increased assessment, however, the greenbelt classification is necessary to continue his farming operation.

78-36 H. Cully & Donna S. Rowell
Appeal of the disapproval of application for agricultural classification.

Mr. Rowell has a 10-acre tract on Prospect Road which he purchased in 1968. His farm operation consists of cows, hogs, beehives, and different vegetable crops which he sells on a "U-Pick" basis. This is the first year he has applied for the greenbelt classification.

78-34 Ross N. Poe
Seeking review and adjustment of the assessed value.

Ms. Laura Poe appeared regarding the 325 percent increase in assessment on her home on Longboat Key. The small (24' x 24') one-room cottage was built by her husband in 1965. The lot is pie-shaped with 150 feet facing the Gulf. (Assessment increased from \$19,870 to \$64,620.)

78-35 Hamilton R. Pinto
Seeking review and adjustment of the assessed value.

Mr. Pinto appealed the assessment placed on his mobile home park purchased in 1970 for \$18,500. Over \$25,000 has been spent in revamping the 37-space park and installing an adequate sewer system. The lots are small and limited as to the size of trailer and amount of rent which can be charged. Industrial and low income housing surrounds the property. An MAI Appraisal performed by James C. Rogers of Heritage Co. of Florida, was produced showing an appraisal of \$125,000. A financial statement was also submitted for review by the Board. The Property Appraiser agreed to adjust the assessment to \$125,000.

78-33 Charles W. Throckmorton
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. Mr. Powell stated that this house is located on two lots on the corner of 48th Street and 3rd Avenue West and listed sales of property of comparable value in that area.

78-37 Hugh C. and Thelma Ficklin
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Ficklin testified that this property was purchased 20 years ago for \$5,000. The house is 58 years old and has been added to periodically and other improvements made. Mr. Ficklin felt the assessment was increased by a higher percentage than other properties in the immediate area and not warranted due to the nature of the surrounding neighborhood.

AUGUST 29, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

(RECESS)

78-38 Thomas C. McGowan
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. Mr. Powell stated that the Petitioner has three lots on McGill's Bay which have been assessed for \$28,560. He gave comparable sales for the area.

78-39 Wickes Corporation
Seeking review and adjustment of the assessed value.

There was no one present on behalf of Petitioner. The Petition was reviewed as submitted on the facilities located on 6th Avenue East.

78-40 Florida Power and Light Company
Seeking review and adjustment of the assessed value of personal property.

Thomas M. Gallen, Attorney, and James L. Breedlove and W. H. Bonham were present for Florida Power and Light. Harold Whitcomb was present for the Property Appraiser. Mr. Gallen explained the areas in which Florida Power and Light Company differs from the Property Appraiser. He referred to a letter dated July 29, 1978 from Harold Whitcomb to the Property Appraiser recommending the addition of six items to Florida Power and Light Company's personal property return. These additions represent a difference in the assessment of 57 Million Dollars and were outlined by Mr. Gallen as follows: (1) Temporary facilities, (2) Preliminary testing, (3) Sales tax, (4) Insurance, (5) Allowance for funds used during construction - interest, (6) Tools lost and stolen. In each instance Mr. Gallen set forth the reasons why these items should not be included as part of the cost or value. Petitioners Exhibits: #1 Letter dated 6/29/78 from Harold Whitcomb to Property Appraiser, #2 Explanation of Exempt Items, #3 Copy of ss. 193.011. Property Appraiser's Exhibits: #1 Personal Property Tax Return dated 3/7/78 #2 Personal Property Tax Return dated 4/26/78, #3 Personal Property Tax Return filed with the State.

78-42 Lionel Train & Seashell Museum
Seeking review and adjustment of the assessed value.

John Towle appeared as one of the owners/proprietors of the Museum. He testified that this property was purchased in 1976 for \$135,000. Approximately 70 percent has been sold. The building completed in February 1977 was constructed for a total cost of \$92,000. He felt a fair assessment for the remaining property and building would be \$132,000. The Property Appraiser stated that the assessment of \$233,970 has been adjusted to \$202,400 and reviewed the method the assessment was computed.

78-43 Joseph Spinale
Seeking review and adjustment of the assessed value.

Mr. Spinale appeared regarding the 120 percent increase in assessment on two parcels located in Terra Ceia and comprising about 13 acres. He did not feel his home site should be assessed as waterfront property since there was a road between his property and the bay. The other 9.35 acres has a commercial zoning classification and the Property Appraiser advised that it was assessed at \$3,500 per acre.

PROPERTY APPRAISAL ADJUSTMENT BOARD

- 78-44 P. Varelis and T. Voulgaris
Seeking review and adjustment of the assessed value.

Mr. Voulgaris protested the increased assessment on his commercial property located on Marina Drive in Holmes Beach. He felt the increase from \$151,750 to \$205,010 was too high due to the condition of the building. One half of the building has been remodeled; the other half, however, is in poor repair and in need of a new roof. There is a large turnover in rentals and problems in making collections.

- 78-41 Alred J. and Mildred C. Noy
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the method in which the assessment was computed on the mobile home additions.

RECESS/RECONVENE

The Board recessed at 12:20 p.m. and reconvened at 1:20 p.m. with all members present.

- 78-45 August M. and Catherine A. Feldhaus
Seeking review and adjustment of the assessed value.

Mr. Feldhaus appeared regarding seven (50' x 100') lots located in Holmes Beach, three facing Sarasota Bay, four facing the road. He has plans to sell the property and is working with an engineer who is applying for permits to have the lots filled as they are too low in the present state for building purposes. The Property Appraiser agreed to review the property.

- 78-46 Francis J. Hambrecht
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. The Property Appraiser stated that the property is located in Tropical Harbor in Ellenton. The house was built in 1968 on a canal with a seawall. The present owners purchased the property in December 1977 for \$31,000, which is more than the assessed value.

- 78-47 Selman A. Ledbetter
Seeking review and adjustment of the assessed value.

Mr. Ledbetter appeared regarding the assessment on 14 lots in Block 76, Country Club Addition of Whitfield Estates. He purchased the lots in 1972 for \$14,000 and the assessment has increased each year to \$77,600 in 1978. The property backs up on Little Pittsburg Drain and a paved road, water and sewer lines, will have to be installed before building permits will be issued. The Property Appraiser advised that, having reviewed the property, the assessment has been reduced to \$50,330. (Conflict of interest declared by Ed Dick.)

- 78-48 B. Wayne and Kathryn Ann Jeglum
Seeking review and adjustment of the assessed value.

Petitioner was represented by his father, Reuben L. Jeglum. This single-width mobile home with an addition located in Trailer Estates was purchased used for \$16,500. No improvements have been made and the screened porch cannot be used and is to be removed. The property is waterfront, located on SaraBay Cove. He compared this assessment with other mobile homes in the Park and felt his was high by comparison. Mr. Kersey explained the method used in determining the value.

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-49 Fund Homestead Trust
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Powell stated that the assessment has been adjusted from \$35,000 to \$24,500 on this property as three acres are under water at high tide.

78-50 Robert E. and Mary G. Vehling
Seeking review and adjustment of the assessed value.

Mr. Vehling testified that he obtained these two lots at a tax sale for \$26 each. The lots are heavily wooded and there is no water or sewer; nor is there a road to the property at present (platted as 17th Avenue). The lots are assessed at \$2,000 each.

78-51 Colonial Mobile Manor Limited
Seeking review and adjustment of the assessed value of personal property.

William Tanenbaum appeared regarding the personal property assessment on equipment and furnishings of his mobile home park, in particular 11 washers and 6 dryers (7 years old), and a riding lawn mower (2 years old). He reviewed the age, condition, and life expectancy of the equipment. The depreciation schedule set forth by the state, which has been revised this year, was challenged. A \$400 reduction was agreed to by the Property Appraiser.

78-52 Kenneth Schadt
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser explained the method in which the (the) assessment was computed.

78-53 Kenneth Schadt
Seeking review and adjustment of the assessed value.

There was no one present representing the Petitioner. Mr. Powell stated that this two-unit duplex is located off North Shore Drive and listed comparable sales in the area.

78-54 Joe Mack Thaxton
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner (notice returned). Mr. Powell stated that this 3.85 acre parcel is located between US 19 and US 41 north of Palmetto. It was purchased in 1976 for \$20,000 and the 1978 assessment is \$38,500. There was discussion as to the limited use due to the overpass and traffic pattern.

78-55 Gladys B. Gotzl
Seeking review and adjustment of the assessed value.

Ms. Gotzel appeared regarding three professionally zoned lots on 26th Street. The assessment has increased from \$23,810 to \$42,130. She has been trying to sell the property and the highest offer received was \$25,000 which did not materialize. No listing agreement has been signed with a realtor however.

78-56 Florida Gulf Realty Trust
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey stated that the assessment has been adjusted from \$715,420 to \$646,070.

PROPERTY APPRAISAL ADJUSTMENT BOARD

- 78-57 Kearney & Mulock
Seeking review and adjustment of the assessed value of personal property.

Daniel Kearney of the law firm of Kearney and Mulock appeared regarding the assessment placed on their tangible personal property (furniture, equipment, and law library). He submitted a breakdown of these items showing a comparison between the assessment of the Property Appraiser (using the depreciation formula provided by the state) and what he felt the assessment should be based on age, use and condition, and market or trade-in value. He contends the depreciation formula used by the Property Appraiser to be unrealistic.

- 78-61 Lacy Massengill
Seeking review and adjustment of the assessed value.

Robert Massengill testified regarding the assessment placed on his mother's 50' x 12' single-wide mobile home in Tropic Isles. Comparisons with other mobile home units in the park were given. Mr. Powell reviewed the sizes of the additions and how the assessment was computed.

- 78-62 Florence C. Tully
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. Recent sales of comparable Holmes Beach property were given by the Property Appraiser.

(Recess) Following discussion, tentative action was taken on petitions as follows:

MOTIONS

Motion was made by Mr. Dick to deny Petition Nos. 78-31, 78-32, 78-33, 78-34, and 78-35. Motion was seconded by Ms. Nevin and carried unanimously.

Action on Petition 78-36 was deferred.

Motion was made by Ms. Nevin to deny Petition Nos. 78-37, 78-38, and 78-39. Motion was seconded by Mr. Dick and carried unanimously.

Action was deferred on Petition 78-40.

Motion was made by Mr. Driggers to deny Petition Nos. 78-41, 78-42, 78-43, and 78-44. Motion was seconded by Mr. Dick and carried unanimously.

- 78-66 G. C. Spicola, III, A. G. and Charles Spicola, Jr.
78-67 Spicola Hardware Co., Inc.
78-68 G. C. Spicola, III, A. G. and Charles G. Spicola, Jr.

Thomas M. Gallen, Esquire, appeared on behalf of the Petitioners. Testimony of Charlie G. Spicola was given on the condition of the groves on the 40, 75, and 20 acre parcels represented under the three petitions. Due to freeze damage, large portions of the groves have been bulldozed. Amount of acreage still in grove and producing citrus was discussed on each parcel. The Property Appraiser agreed to take another look at the property.

- 78-69 Bradenton Mall, Inc. Withdrawn

Tentative action was taken on petitions as follows:

Action was deferred on Petition No. 78-45

Petition Nos. 78-58 and 78-60 were heard on August 28, 1978. Petition No. 78-59 has been scheduled for hearing September 6, 1978. Petition Nos. 78-63, 78-64, and 78-65 are scheduled for September 27, 1978.

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(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARDMOTIONS

Motion was made by Mr. Dick to deny Petition Nos. 78-46, 78-47, 78-48, 78-49, and 78-50. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petition No. 78-51.

Motion was made by Mr. Dick to deny Petition Nos. 78-52, 78-53, 78-55, and 78-56. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petitions 78-66, 78-67, and 78-68.

PROOF OF PUBLICATION

Proof of publication of the notice of the meetings of the Property Appraisal Adjustment Board to consider petitions and hear complaints was presented by the County Attorney for the record.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 9:00 a.m., Wednesday, August 30, 1978.

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AUGUST 30, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Wednesday, August 30, 1978, at 11:32 a.m.

Members present were

L. H. Fortson, Jr., Chairman)	Representing Board of
Louis E. Driggers)	County Commissioners
Lamar S. Parrish)	
Ed Dick)	Representing School
Elizabeth Nevin)	Board

Also present were

E. N. Fay, Jr., County Attorney
 Ralph Umana, Deputy Clerk
 Archie B. Powell, Manatee County Property Appraiser
 Bill Kersey and Roy Haggard, Asst. to Property Appraiser

The meeting was called to order by the Chairman.

Motion was made by Mr. Dick to deny Petition Nos. 78-28, 78-29, and 78-30. Motion was seconded by Mr. Driggers and carried unanimously.

The Chairman announced that Petition No. 70 has been rescheduled to September 15, 1978.

78-71	<u>William C. Grimes, Trustee</u>	Withdrawn
78-72	<u>Bradenton Mall Associates</u>	Withdrawn
78-73	<u>J & M Farms, Inc.</u>	Withdrawn
78-74	<u>George L. Manson, Trustee</u>	Withdrawn
78-75	<u>George L. Manson, Trustee</u>	Withdrawn
78-76	<u>George L. Manson, Trustee</u>	Withdrawn
77-77	<u>George L. Manson, Trustee</u>	Withdrawn
77-78	<u>George L. Manson, Trustee</u>	Withdrawn

 Court Reporter: Billie Crowell
 Carpenter Court Reporting