

AUGUST 29, 1978

(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.

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	Withdrawn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	Withdrawn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	Withdrawn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	Withdrawn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	Withdrawn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	Withdrawn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	Withdrawn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	Withdrawn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

78-79 Jack & Geraldine Ruth Fagin
Seeking review and adjustment of the assessed value.

Ms. Genevieve Sharp, appearing as agent for Mr. and Mrs. Fagin, testified regarding this commercial building consisting of four rental units located at 1706 9th Street West. The 20 year old building was purchased in 1972 for \$64,000. The property has been plagued with vandalism, the area has deteriorated, and it has become increasingly difficult to rent the space. Income from the property was reviewed. Mr. Kersey agreed to review the assessment further if the petitioner would submit additional information regarding leases and income.

78-80 Claude L. Jones
Seeking review and adjustment of the assessed value.

Ruth and Claude Jones presented their petition in three parts. The first being a single lot (50' x 60') which is not buildable. Upon review, the Property Appraiser reduced the assessment to \$800. The second portion, consisting of Lots 7, 8, 9, 10, and 11, was reduced to \$3,700 by the Property Appraiser. The third portion, consisting of a duplex, cottage, and a house, was reduced to \$112,480 due to the location of a lift station on the property.

78-81 Charles P. Williams
Seeking review and adjustment of the assessed value.

Mr. Williams testified regarding the assessment placed on his mobilehome in Trailer Estates. It was his contention that the method of appraising mobile homes is inconsistent and does not consider age, deterioration, and depreciation. He compared the assessment of his property with others in the park which were larger and/or newer. Mr. Kersey stated that an adjustment has been made on some of the trailers in the park based on size and age and that Mr. William's assessment has been lowered to \$14,780.

MOTIONS

Action on Petition 78-79 was deferred.

Motion was made by Mr. Dick to deny Petition Nos. 78-80 and 78-81. Motion was seconded by Mr. Parrish and carried unanimously.

RECESS/RECONVENE

The Board recessed at 12:10 p.m. and reconvened at 1:20 p.m. with all members present.

MINUTES (1977)

Motion was made by Mr. Dick to approve the minutes of the Property Appraisal Adjustment Board dated November 3 and 4, 1977, for filing. Motion was seconded by Mr. Parrish and carried unanimously.

HOMESTEAD EXEMPTION (WINTER)

Additional information having been provided by the Property Appraiser, motion was made by Mr. Driggers to deny the complaint of Florian Winter regarding his Homestead Exemption (Over-65 Exemption). Motion was seconded by Mr. Dick and carried unanimously.

78-82 Richard C. Moore
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. The Property Appraiser reviewed the method in which the assessment was computed on the attachments to the mobile home located in Skyway Village Trailer Park.

MOTION

Motion was made by Mr. Dick to deny Petition No. 78-82. Motion was seconded by Ms. Nevin and carried unanimously.

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-83 Amelia Gonzalez
Seeking review and adjustment of the assessed value.

Petitioner was not present but submitted letter which was read into the record. Mr. Kersey reviewed the assessment placed on the home and seawall. This Holmes Beach property has 100 feet of Gulf frontage and is assessed at \$600 per front foot which, according to the Property Appraiser, compares with sales in that area.

78-84 Ray F. and Betty D. Bell
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that an adjustment has been made and the assessment reduced to \$60,100.

78-87 Margaret J. Perry
Seeking review and adjustment of the assessed value.

Ms. Perry appeared regarding two commercially zoned lots at Gulf Drive and Palm Avenue in Anna Maria. A small cottage is located on the property and is rented in the winter months. Ms. Perry contended that since the property is not used commercially, it should not be assessed as commercial property. Mr. Kersey explained that the property is assessed at \$275 per front foot compared to \$225 for residential. Sales of comparable property were provided.

78-88 Robert M. and Gloria J. Sherman
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that the assessment on the K&K Mobile Home Park has been reduced to \$601,320.

78-89 Kay K. Gowdy
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. The Property Appraiser reviewed the assessment placed on the attachments to this mobile home in Tropic Isles.

78-90 John A. McCartney
Seeking review and adjustment of the assessed value.

Mr. McCartney appeared regarding his property in San Remo Shores which he testified was assessed higher than comparable homes in that area. Comparisons with other properties were made and the Property Appraiser agreed to reduce the assessment to \$56,970.

78-91 Alfred C. and Patricia A. Porritt, Jr.
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that the assessment has been reduced on this property to \$3,940.

78-92 Gilbert N. Waldron
Seeking review and adjustment of the assessed value.

Mr. Waldron testified that this community located off of 14th Street is run down and delapidated; house across the street is condemned and boarded up; street is unpaved. His 31-year old residence has termites, roof needs replacing, windows and doors in disrepair, and front porch removed. It is his contention that condition of house and neighborhood does not warrant the assessed value.

PROPERTY APPRAISAL ADJUSTMENT BOARD

- 78-93 V. J. Giangrande
 78-94 Seeking review and adjustment of the assessed value.

Mr. Giangrande appeared regarding the assessment placed on his home and garage located on Snead Island (2 1/2 lots). He compared the assessment with that on the lot he owns across the street which is on a wider canal and has direct access to the bay. He protested the assessment placed on his garage and produced a contract showing the actual cost. The assessment made on the property and improvements were reviewed by the Property Appraiser. He further advised that an adjustment has been made on the garage (reduced to \$7,630).

(Recess)

- 78-95 Keith Kepley
 Seeking review and adjustment of the assessed value.

Mr. Kepley compared the assessed values of other comparable condominiums in Parkway Villas with his own, stating that basically there are 14 like his, different only by the size and construction of "add-ons." His assessment, and that of one other, are \$2,000 to \$3,000 higher than the other 12. The Property Appraiser explained that these condominiums are assessed from the plat and the add-ons figured on a percentage basis.

- 78-96 James G. Gordon (See September 6, 1978)

- 78-97 The Grand Union Company
 Seeking review and adjustment of the assessed value.

Letter dated August 26, 1978 from International Appraisal Company was read into the record. Affidavit of J. D. O'Connell, Vice President of The Grand Union Company, was enclosed setting forth the terms of an option which has been executed for the sale of the property. The two-year option is in the amount of \$425,000 and expires September 30, 1979. The Property Appraiser advised that an adjustment has been made based on this letter (reduced to \$390,920).

Petition Nos. 78-98, 78-99, 78-100, 78-101, and 78-102: (See September 6, 1978).

- 78-103 Inter-City Construction Corporation
 Seeking review and adjustment of the assessed value of personal property.

Reed G. Shipman appeared regarding the assessment placed on the equipment of his construction company, in particular, three fork-lifts purchased in 1973. He submitted an appraisal of the three items made in 1977 and, figuring the depreciation since that time, valued the equipment at \$23,000. He compared this value with that placed on the equipment by the Property Appraiser using the depreciation schedule provided by the State.

- 78-104 Carrell Underwood (See September 18, 1978)

- 78-105 Eleanor G. Trankley

Ms. Trankley testified regarding the assessment placed on her property compared with other properties in Garden Heights which she felt had greater or similar value. The assessment on this property was reviewed by the Property Appraiser and compared to assessments placed on the properties provided by Ms. Trankley as comparables.

Petition No. 78-85: See September 6, 1978.
 Petition No. 78-86: See September 21, 1978

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-106 Jack H. and Alice H. Mason
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment placed on this duplex located on the corner of 13th Street and 15th Avenue.

78-107 Harvey J. Harris
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. The Petition was reviewed as submitted.

78-108 J. J. Newberry Company, Inc. (No. 6560)
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. The Property Appraiser explained that this petition relates to cafeteria/restaurant equipment of the Shillelagh Cafeteria in Cortez Plaza which has gone out of business. The equipment purchased in 1962 is assessed at 30 percent of value based on the schedule provided by the state.

78-109 Durward B. Hillock
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Petition was reviewed as submitted.

78-110 Wallace and Patricia Cleland
Seeking review and adjustment of the assessed value.

Letter dated August 8, 1978 submitted by the Petitioner was read into the record. The Property Appraiser advised that this is a vacant lot located off of Gulf Drive in Holmes Beach and that the assessment is based on sales in that area.

78-111 Peter Nellenger
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser stated that this is a vacant lot in Sleepy Lagoon on Longboat Key. Sales of comparable properties were given.

78-112 Robert A. Forlizzo
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. In response to Petitioner's contention that the property (14 lots) is partially submerged and low, the Property Appraiser said that they have reviewed the site and checked with the Building Department, and the lots are buildable. The lots are assessed at \$5,000 each.

78-113 Melvin O. Moehle
Seeking review of the assessed value.

There was no appearance on behalf of the Petitioner. Sales of comparable canal lots on Longboat Key were provided by the Property Appraiser.

78-114 Isiah and Jessie Lee Pryor
Seeking review and adjustment of the assessed value.

Ms. Pryor testified that this property purchased in 1968 is extremely low, 26 loads of fill have been brought in, and City sewerage has not been installed due to the elevation. No improvements have been made to warrant the increased assessment. The Property Appraiser agreed to make another inspection of the property.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-115 Gertrude Pallante
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of Petitioner. Letter dated August 23, 1978, was read into the record. The assessment placed on the attachments to this mobile home in El Rancho Village was reviewed by the Property Appraiser.

78-116 James J. Ferqueron (Carlisle Construction Corp.)
Seeking review and adjustment of the assessed value.

Louis Gelling appeared as agent for the Petitioner regarding the assessment on 22.15 acres, zones R-3, with 760 feet fronting on Cortez Road. Only 13+ acres are usable, the rest being too low or in mangroves. The Property Appraiser advised that the usable land is assessed at \$15,000 per acre and the low land assessed at \$500 per acre. Sales of comparable R-3 waterfront property was provided.

(Recess)

78-117 Warren E. Gagner
Seeking review and adjustment of the assessed value.

Mr. Gagner testified that he built his new home located on 75th Street for \$29,000 on a lot which he purchased for \$9,000. He considered the assessment of \$51,300 excessive. Other factors, which he attributed as being detrimental, were a culvert to the front of the property where water accumulates and the property across the street where the owner parks his semi-truck. He compared his assessment with a contractor's estimate on the house and to other comparable properties on 75th Street. Review of the assessment was made by the Property Appraiser and comparable sales provided.

78-118 Doris V. Miecaynski
Seeking review and adjustment of the assessed value.

The Property Appraiser advised that, having checked with the Building Department, it was discovered that this property is presently landlocked and no building permit can be obtained. The assessment has been reduced to \$2,000.

78-119 E. H. Glanz
Seeking review and adjustment of the assessed value.

It was pointed out by the County Attorney that the petition has not been signed nor notarized and, therefore, not duly filed. The petition was not considered.

78-120 Gwendolyn Mossteller
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that his office has made an adjustment on the attachments to this mobile home in El Rancho Village (reduced to \$2,000).

78-121 Michal and Anna Twerdochlib
Seeking review and adjustment of the assessed value.

Michal and Anna Twerdochlib testified regarding 16 acres of property north of Palmetto on US 41. This property has been divided by the acquisition of a tract by DOT for a borrow pit. A portion fronts on US 41 and is zoned commercial. The majority of the property is used for agricultural purposes: cattle, leasing for pasture, and growing of palm trees. Application for greenbelt has not been made since denied nearly ten years ago. In an effort to drain the swampy areas and make it suitable for pasture, Mr. Twerdochlib has dug a canal 30' wide, 9' deep, and 1600' long. This canal, which he maintains himself, benefits neighboring lands also. The Property Appraiser agreed to make another inspection of the property.

AUGUST 30, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARDMOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition No. 78-83. Motion was seconded by Mr. Parrish and carried unanimously.

Motion was made by Mr. Dick to deny Petition No. 78-84. Motion was seconded by Mr. Driggers and carried unanimously.

Motion was made by Mr. Parrish to deny Petition Nos. 78-87, 78-88, 78-89, 78-90, 78-91, 78-92, 78-93, 78-94, 78-95, and 78-97. Motion was seconded by Mr. Dick and carried unanimously.

Action was deferred on Petition No. 78-103.

Following discussion on Petition No. 78-114, the Property Appraiser agreed to reduce the assessment by \$5,000 (\$13,340).

Motion was made by Mr. Dick to deny Petition Nos. 78-105, 78-106, 78-107, 78-108, 78-109, 78-110, 78-111, 78-112, 78-113, 78-114, 78-115, 78-116, 78-117, 78-118, and 78-120. Motion was seconded by Ms. Nevin and carried unanimously.

Petition No. 78-119 was not considered as it was not duly filed.

Action was deferred on Petition No. 78-121.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 1:00 p.m., Wednesday, September 6, 1978.

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SEPTEMBER 6, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Wednesday, September 6, 1978, at 1:14 p.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, Assistant to Property Appraiser

The meeting was called to order by the Chairman.

78-59 Clarence J. and Patricia Velz
 Seeking review and adjustment of the assessed value.

Mr. and Ms. Velz appeared regarding two vacant lots on Longboat Key (Long Beach - Revised) which are assessed at \$192 per front foot compared to other properties on the street which are assessed at \$175 and \$159 per frontfoot. Mr. Velz testified that these lots face away from the bay, have a low elevation, and accumulate water in the rainy season. The Property Appraiser explained the assessment of various parcels and their relation to the bay. Comparable sales were given.

Court Reporter: Billie Crowell
 Carpenter Court Reporting