

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

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-85 Charles J. Pascalar
Seeking review and adjustment of the assessed value.

Mr. Pascalar objected to the assessment placed on his property which consists of three apartments located on two lots in East Bradenton. The property was purchased in 1974 for \$16,000. The condition and income from the apartments were reviewed.

78-96 James G. Gordon
Seeking review and adjustment of the assessed value.

This petition was withdrawn by telephone.

The Chairman announced that Petition Nos. 78-98, 78-99, 78-100, 78-101, and 78-102 have been rescheduled to September 21, 1978.

(Recess)

78-122 Carl F. Burmaster
Seeking review and adjustment of the assessed value.

Mr. Burmaster testified that he purchased this 51 year old home located off of 14th Street and 12th Avenue West for the second time about 1973 for \$10,000. At one time it faced condemnation and he was forced to reroof and repaint the house. Considering the age, and constant upkeep and repairs, he felt the assessment excessive (\$21,440).

78-123 English S. DesChamps III (See September 21, 1978)

78-124 Champion Home Builders
Seeking review and adjustment of the assessed value.

Mr. Powell stated that this assessment has been reduced to \$424,410. Donald Barton, Sales Manager, though having no objection to the assessed value placed on the land, maintained that the adjusted value is still too high on the plant itself. He testified that the plant is 15 years old, a steel shell, with no doors and no heat. He compared this building with comparable plants they have sold in other areas. Mr. Kersey explained the method used in assessing industrial properties.

78-126 Lee R. and Mary Helen Durham
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Durham appeared in protest of the assessment on their home in Terra Ceia. Mr. Durham testified that he did most of the construction on the addition himself and this was assessed higher than actual cost. The screened area, which was destroyed by a tornado, will not be replaced. He objected to being assessed at market value rather than at actual cost on the improvements to the property.

78-125 Eulalie I. Ward
Seeking review and adjustment of the assessed value of personal property.

Letter dated August 14, 1978, from Edward H. Ward was read into the record. The assessment placed on the additions to this mobile home was reviewed by the Property Appraiser.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-59, 78-85, 78-122, 78-124, 78-125, and 78-126. Motion was seconded by Ms. Nevin. Motion was amended to include denial of Petition No. 78-96. Motion carried unanimously.

SEPTEMBER 6, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD78-127 Mary Ellen Kirby

Seeking review and adjustment of the assessed value.

Petitioner was represented by Ernest Marshall, Esq. This 52-year old house and adjoining lots were purchased in 1941 for a total cost of \$6,600. Ms. Kirby testified regarding the location of the property in relation to the airport, flight path, and amount of air traffic. Costs of maintaining an older home due to deterioration and the cost of improvements were reviewed. The Property Appraiser was questioned regarding the method used in determining the assessment. Mr. Marshall contended that Petitioner's property suffers from a functional obsolescence due to the age and architecture of the structure and from economic obsolescence due to the location of the airport and that the cost approach should be applied in assessing the property. Petitioner's Exhibits: #1 Assessment Card, #2 Aerial Photograph, #3 Memorandum from Richard V. Wolf regarding Aircraft Take-off and Landings, #4 Whitfield-Ballentine Newsletter dated April, 1977.

(Ms. Nevin
departed
at 3:00)

78-128 Hugh and Donna Humeshagen, Jr. (See September 11, 1978)78-129 Dr. C. J. Morrison (Rescheduled to September 27, 1978)78-130 Tung, Fang Farm

Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. Mr. Fortson advised that Ms. Tin had contacted him by phone stating that she would be unable to attend but that her property is being leased for agricultural purposes. He suggested to her that she consider applying for the greenbelt classification next year but would not qualify this year since she didn't apply.

78-131 Alvah Edwin and Dorothy E. Joyce

Seeking review and adjustment of the assessed value.

Mr. and Mrs. Joyce appeared regarding assessment on a 75' x 130' lot located behind their home which is landlocked and not buildable. The Property Appraiser agreed to make another inspection of the property. (Conflict of interest declared by Louis Driggers).

78-132 Gator Freightways, Inc.

Seeking review and adjustment of the assessed value.

Fred Junier, General Manager, appeared as agent for the Petitioner who was objecting to the assessment placed on the improvements to the property (metal building, fencing and paving). An invoice from the contractor was submitted reflecting the total cost in the amount of \$49,644.49. Mr. Kersey explained that a cost approach was used in determining the assessed value of \$55,500, which would be more than Petitioner paid in 1972.

78-133 Lillian H. Smith

Seeking review and adjustment of the assessed value.

Mrs. Smith testified that she and her husband cleared the land and built their own home on this five acre tract which was purchased in 1949. A drainage canal is located diagonally across the rear of the property and they have not be able to develop as planned. Their efforts to have the canal diverted have been fruitless. The Property Appraiser stated that the canal was taken into consideration when assessing this R-2 zoned property. Comparable sales provided.

78-134 William A. and Ethel M. Langhoff

Seeking review and adjustment of the assessed value.

Mr. Langhoff protested the assessment placed on this two and one half acre tract purchased in 1956 for \$21,700. The property is unimproved except for filling and grading. He contended that this property has been devalued considering the relocation of US 301. The Property Appraiser advised that this commercially zoned property fronting on US 301 is assessed at \$196 per front foot. Comparable sales were provided.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-135 Joseph A. Bell (Connell Bros. Co., Ltd.)
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey explained that this is an industrial complex where the lessee is responsible for paying the taxes. This particular metal structure is leased by Connell Brothers Co. Ltd. and is assessed at \$6.25 per square foot. According to the petition, there was some misunderstanding by Connell Brothers as to the amount of property being assessed under the terms of their lease.

78-136 Schley and Kate Pratt
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Pratt testified that their property is surrounded by the Manatee Trailer Park, and due to its undesirable location the increased assessment (\$15,940) is unrealistic. The Property Appraiser advised that some economic obsolescence has been allowed for in determining the assessment and reviewed the assessed values placed on the land and improvements.

78-137 Frank Duracher and Lawrence Virginiak
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessments placed on these two properties: (1) lot and house in East Bradenton, and (2) parking lot (four lots) on 10th Street West.

(Recess)

78-138 Lyman H. Beck
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 to \$5,000 on this property.

78-139 M. J. Gentry
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 to \$60,230.

78-140 Gulf Oil Corporation
78-143 Seeking review and adjustment of the assessed value.
78-144, 78-145, 78-146

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that Petition 78-140 has been reduced to \$41,580 and Petition 78-143 has been reduced to \$78,230. No changes have been made in the assessments of Petitions 78-144, 78-145 and 78-146.

78-141 and 78-142 (See September 8, 1978)

MOTIONS

Additional information was provided by the Property Appraiser on Petition No. 78-79 based on income data supplied by Petitioner.

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-127, 78-130, 78-132, 78-133, 78-134, 78-135, 78-136, 78-137, 78-138, 78-139, 78-140, 78-143, 78-144, 78-145, 78-146, and 78-79. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petition 78-131.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 9:00 a.m., Friday, September 8, 1978.