

SEPTEMBER 8, 1978

PROPERTY APPRAISAL ADJUSTMENT BOARD

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Friday, September 8, 1978, at 9:08 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, Assistant to Property Appraiser.

The meeting was called to order by the Chairman.

78-141 Charles J. Berger
 Seeking review and adjustment of the assessed value of personal property.

Mr. Berger appeared regarding the assessment placed on the attachments to his mobile home in Colony Cove, in particular, the glass-enclosed cabana. The Property Appraiser reviewed the per foot value placed on the attachments and how the assessment was determined.

78-142 Ernest M. Hamlin
 Seeking review and adjustment of the assessed value of personal property.

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

78-147 George E. Lake
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Letter dated September 1, 1978 and the petition were reviewed as submitted. Comparable sales were provided by the Property Appraiser.

78-148 J. Gene and Ruth E. Leirer
 Seeking review and adjustment of the assessed value.

Mr. Leirer testified that he purchased this large 92-year old home 13 years ago for \$7,000. Photograph was submitted attesting to the condition of the house. Interior has been revised somewhat since purchased; the two fire places are not operable. Property is located on a dirt road; and use of adjoining properties was considered detrimental (rental property). Method used in appraising this property was reviewed by the Property Appraiser.
 Exhibits: Photographs: (1) house (2) adjoining motel

78-151 Thomas C. and Jacqueline Bennett, Jr.
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey provided sales of comparable properties and pointed out that this property which is assessed at \$16,800 was purchased for \$31,500.

(Recess)

 Court Reporter: Billie Crowell
 Carpenter Court Reporting

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78-149 Bradenton 64 Inc.
 78-152 Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. Mr. Kersey stated that this 30 acre tract (78-152) and the contiguous 1.93 acres (78-149) located on SR 64 are assessed at \$2,000 per acre. Sales of comparable property were provided. Mr. Kersey advised that Petition 78-149 which was assessed at \$4,000 per acre has been reduced to \$2,000 per acre.

78-155 Bradenton 64 Inc.
 78-156 Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. The Property Appraiser advised that this 31.08 acre tract on Morgan Johnson Road is assessed at \$3,000 per acre. Value of adjoining properties were discussed.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-141, 78-142, 78-147, 78-151, 78-149, 78-152, 78-155, and 78-156. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petition No. 78-148.

(Recess)

78-150 Michael B. Little
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. The assessment placed on the property and improvements were reviewed by the Property Appraiser.

78-153 E. Jackson and Josephine C. Pollock
 78-154 Seeking review and adjustment of the assessed value.

The Property Appraiser advised that Petition 78-153 has been reduced to \$86,510 (\$10.30 per square foot/80% of value) and Petition 78-154 has been reduced to \$52,850 (\$10.30 per square foot/80% of value). This still was not agreeable to Mr. Pollock who asked to be equalized with the Travis property (\$10.16 per square foot/75% of value). The Property Appraiser was asked to produce the assessment card on the Travis property for comparison after the noon recess.

78-158 R. Davidson McLean, Trustee
 Seeking review and adjustment of the assessed value.

This 25-acre tract located on Longboat Key on the Bayside of Gulf Drive was assessed at \$30,000 per acre for the high usable ground and \$1,500 per acre for the low ground (mangroves). At issue here were the number of acres to be assessed at each rate. Mr. McLean produced a topography map showing 2.3 acres between 4' and 5' elevation; 10 acres between 1' and 3' elevation; and 13 acres in mangrove. Mr. McLean contended that the 10 acres with an elevation of 1 to 3 feet should not be assessed as high as the 2.3 acres with an elevation of 4 to 5 feet since it will cost approximately \$304,000 to fill and bring up to a buildable grade.

78-159 R. Davidson McLean, Trustee Withdrawn

78-160 R. Davidson McLean, Trustee Withdrawn

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78-157 Herbert L. Rice
Seeking review and adjustment of the assessed value.

It was noted by the County Attorney that this petition has not been notarized and, therefore, not duly filed. The Property Appraiser was asked to respond to the questions presented on the petition.

MOTIONS

Tentative action was taken on petitions as follows:

Additional information having been provided by the Property Appraiser, motion was made by Mr. Dick to deny Petition No. 78-148. Motion was seconded by Mr. Parrish and carried unanimously.

Motion was made by Ms. Nevin to deny Petition Nos. 78-150, 78-153, 78-154, 78-157, 78-159, and 78-160. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petition No. 78-158.

RECESS

The Property Appraisal Adjustment Board recessed at 12:00 noon and reconvened at 1:05 p.m. with all members present.

Petition Nos. 78-153 and 78-154: The additional information requested of the Property Appraiser was not available and it was recommended that it be reviewed at a later time.

78-161 Anton P. and Harriet M. Lovesky
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Lovesky testified that this 4-acre tract, purchased in 1972 for \$12,000, is divided by a "Y" shaped County drainage ditch. Other factors considered as affecting the value were the low elevation, dense vegetation, and limited access. In addition the assessment was considered too high on his home which he build in 1973 for \$29,000. The Property Appraiser reviewed the assessment placed on the property stating that a 10 percent reduction was allowed for the drainage ditch.

Petitioner's Exhibits: #1 Sketch of property layout #2 photographs (3)

78-162 Gordon A. White
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey provided sales of comparable lots in Sleepy Lagoon on Longboat Key. It was noted that Petitioner paid \$18,000 for this lot which is assessed at \$16,000.

78-163 International Minerals and Chemical
78-164 Appeal of the disapproval of application for agricultural classification.

James M. Robertson, agent for Petitioner, testified that the agricultural classification has been denied on 165 acres of a 1214 acre tract which is leased for pasture. Mr. Powell stated that this 165 acres is fenced out and periodic checks by his office indicate that there has been no agricultural use for the past two years.

78-168 C. H. Carrier
78-169 Seeking review and adjustment of the assessed value.

Mr. Carrier appeared regarding a tract of land which he purchased in 1970 for \$3,000 per acre. Jerry West, formerly of the County Planning and Development Department, testified to the unique factors of this property which hinder its development, in particular, access and shape of the property. Information was provided comparing surrounding property values and computations by the Property Appraiser were challenged. The Property Appraiser advised that upon investigation of the property, Petition 78-168 has been reduced to \$25,360 and Petition 78-169 reduced to \$14,280.

Petitioner's Exhibit: #1 Drawings & Comparison Data (3 pages)

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78-165 John C. Martin
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Sales of properties comparable to this Anna Maria property were provided by the Property Appraiser.

78-166 Otto Sipla, Jr.
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment on this duplex on Whitfield Avenue was reviewed by the Property Appraiser and comparable sales provided.

78-167 Webster Garst
Seeking review and adjustment of the assessed value.

The Property Appraiser advised that the assessment has been reduced on this property to \$16,800. Mr. Garst explained that this was originally a 23 acre tract of which six acres have been sold. Of the remaining acreage, 14 acres are a pond, two acres are in a flood zone, and the 3/4 acre does not have adequate frontage to obtain a building permit.

78-170 William M. Buterbaugh
Seeking review and adjustment of the assessed value.

Kenneth Thomas was present for the Petitioner. The Property Appraiser advised that this lot in Magnolia Manor is assessed at \$3,950 as are all the lots along this street. Sales of comparable properties were provided.

(Recess)

78-171 Manacare Limited
Seeking review and adjustment of the assessed value.

Bill Ryan and Charles Roberts were present on behalf of the Petitioner. The revised assessment by the Property Appraiser of \$7,707,810 was acceptable to the Petitioner.

78-172 Manacare Limited
Seeking review and adjustment of the assessed value of personal property.

Bill Ryan and Charles Roberts were present on behalf of the Petitioner. The revised assessment by the Property Appraiser of \$2,459,510 was acceptable to the Petitioner.

78-177 Pacific Packing Company
78-181 Seeking review and adjustment of the assessed value of personal property.

Ed Angrisani and William Kipp were present for the Petitioner. Based upon the testimony of Mr. Angrisani, there appeared to be a question regarding some entries made on the Petitioner's personal property tax return, in particular, repairs entered as new equipment and 10 trailers which should not have been included. It was recommended that Petitioner provide the Property Appraiser with the necessary information to correct the personal property return.

78-178 Pacific Gulf Farms
Seeking review and adjustment of the assessed value of personal property.

Mr. Angrisani testified that basically the same problem exists regarding their personal property return on this farming equipment. Mr. Powell agreed to accept an amended personal property return.

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(Cont'd)

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78-179 Pacific Packing Company
Seeking review and adjustment of the assessed value.

Mr. Angrsani explained that the Overpass Apartments are migrant housing for workers who pick their two annual crops. At the end of each season these apartments have to be completely revamped and described the extent of the damage and type of repairs which are normally necessary under these conditions. The Property Appraiser stated that the assessment was based on the condition of the property on January 1st.

78-180 Estate of Isadore Hecht
Seeking review and adjustment of the assessed value.

The Property Appraiser responded to questions from Mr. Kipp regarding the type of assessment (improved/unimproved pasture) placed on various parcels of this agriculturally classified property.

(Recess) 78-174 Dorothy W. Middleton
Seeking review and adjustment of the assessed value.

Ms. Middleton testified that the structure on this property has been partially destroyed by fire (75%). The remaining portion, consisting of three rooms, is used for storage. The Property Appraiser agreed to make another investigation of the property.

78-175 Norman A. and Dorothy W. Middleton
Seeking review and adjustment of the assessed value.

Ms. Middleton questioned the increased assessment placed on this house built in the 40's which was purchased in 1970 for \$3,600. The property is rented at \$26 per week. The Property Appraiser explained the method used in assessing the property.

78-176 Norman and Dorothy W. Middleton
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Middleton testified that the house located on this one-acre tract was built in the 1800's and is not livable. The Property Appraiser advised that the assessment has been reduced to \$11,280 on this property.

78-173 Elizabeth S. Harris
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Sales of property comparable to this mobile home in Trailer Estates was provided by the Property Appraiser.

Additional information was provided by the Property Appraiser on Petition 78-158 regarding the number of units per acre allowed under Longboat Key building and zoning regulations.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-161, 78-162, 78-163, 78-164, 78-165, 78-166, 78-167, 78-159, 78-160, 78-170, 78-171, 78-172, 78-173, 78-175, and 78-176. Motion was seconded by Mr. Dick and carried unanimously.

Motion was made by Mr. Driggers to deny Petition Nos. 78-179 and 78-180. Motion was seconded by Mr. Dick and carried unanimously.

Action was deferred on Petition Nos. 78-168, 78-169, 78-174, 78-177, 78-178, 78-181.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 9:00 a.m., Monday, September 11, 1978.