

SEPTEMBER 11, 1978

PROPERTY APPRAISAL ADJUSTMENT BOARD

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Monday, September 11, 1978, at 9:05 a.m.

Members present were

L. H. Fortson, Jr., Chairman)	
Louis E. Driggers)	Representing Board of
Lamar S. Parrish)	County Commissioners
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.

78-128 Hugh and Donna Humeshagen, Jr.
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Sales of comparable Bayshore Gardens properties were provided by the Property Appraiser.

78-182 J. Warren Hughes
Seeking review and adjustment of the assessed value.

Mr. Hughes appeared regarding the assessment placed on rental property on 14th Street (Direct Mens Wear). He presented information regarding income and leases and maintained that the property has been overassessed based on the income approach. The Property Appraiser agreed to review the assessment further in Petitioner would submit additional information regarding income and leases.

78-183 Roy F. and Ursula Baden
Seeking review and adjustment of the assessed value.

Mr. Baden compared the assessment on this gulf front property with that on property he sold on the bayside. Mr. Powell stated that the gulf frontage in this area is assessed at \$1,000 per frontfoot compared to \$450 per frontfoot on the bayside.

78-184 Sydney Adler (As Trustee)
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. The Property Appraiser stated that this 263 space Mobile Home Park (Palm Lakes Estates) is assessed at \$4,180 per space and provided sales of comparable property. (Conflict of interest declared by Ed Dick.)

78-185 Eugene R. Cohenour
Seeking review and adjustment of the assessed value.

The Property Appraiser advised that the assessment has been reduced to \$194,240 on this property. This was agreeable to Mr. Cohenour.

78-187 Fred W. & Traudel Martin; Joseph & Hedwig Singer
78-188 (Bayshore Inn)
Seeking review and adjustment of the assessed value of real and personal property.

Court Reporter: Billie Crowell
Carpenter Court Reporting

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Daniel Kearney, Esquire, of Kearney & Mulock, represented the Petitioners. In support of his contention that this property has been over assessed, Mr. Kearney provided information regarding cost and acquisition of the property, contract for a proposed sale which did not materialize, location and income. The Property Appraiser agreed to consider the assessment further if Petitioner would provide additional income information.

78-186 Carl P. Smith
Seeking review and adjustment of the assessed value.

Mr. Smith has two acres of vacant land fronting on Linger Lodge Road and was assessed \$2,740 for a building which does not exist. In addition, there are high tension wires near the property which he considered detrimental to the value. The Property Appraiser advised that the building has been removed from the assessment which has been reduced to \$8,000. Sales of comparable property were provided.

78-189 George W. Harrington, Jr.
Seeking review and adjustment of the assessed value.

Mr. Harrington appeared regarding the assessment placed on his Marina on Snead Island. Information was presented regarding income, use of the property, and comparisons with other boat facilities. The assessment was reviewed by the Property Appraiser.

78-190 Loyd H. and Margarett A. Glasgow
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 \$61,170 on this motel north of Palmetto.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Parrish to deny Petition Nos. 78-128, 78-183, 78-184, 78-185, 78-186, 78-189, 78-190. Motion was seconded by Ms. Nevin and carried unanimously.

Action was deferred on Petition Nos. 78-182, 78-187, and 78-188.

78-191 Charles B. McLaughlin as Bishop of the Diocese of St. Petersburg
Seeking review and adjustment of the assessed value.

John C. Manson, Esquire, represented the Petitioner. Mr. Manson sought relief on the assessment of this property located on the Manatee River under Statute 196.196 based on its present use and its religious and historical value. The property was purchased in 1950 by the Catholic Church to commemorate the Spanish christian missionaries who landed with Hernando DeSoto. A monument is located on the property which served as the base of the statue of DeSoto. Because of vandalism, the statue itself is presently on loan to the South Florida Museum. The property is presently used by various religious groups for religious activities, Scouts, YMCA, and Indian Guides. The church plans to improve the property as funds become available. It was noted that the Church did not apply for a tax exemption on this property. Also the property is fenced and not open to the general public.

78-192 Charles B. McLaughlin as Bishop of the Diocese of St. Petersburg Withdrawn

78-193 Charles B. McLaughlin as Bishop of the Diocese of St. Petersburg Withdrawn

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78-194 Michael A. Linsky, Trustee (See September 25, 1978)

78-195 Alice P. Offutt
Seeking review and adjustment of the assessed value.

Ms. Offutt testified that over one-third of this lot on McGills Bay is very low, floods at high tide, and has deep holes which collect water. There are also problems with erosion. The Property Appraiser advised that, upon review, the assessment has been reduced to \$9,000 on this property.

Petitions 79-66, 78-67, 78-68 (Spicola): Photographs submitted by Thomas Gallen, Esquire.

RECESS

The Board recessed at 11:55 a.m. and reconvened at 1:10 p.m. with all members present.

78-196 Anna L. Compton
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser reviewed the assessment placed on this Gulf front property in Sleepy Lagoon on Longboat Key.

78-197 Bernard M. Croghan, Agent for Independence Mortgage Trust (El Conquistador Country Club)

Mr. Croghan appeared regarding the assessment placed on the portion of this property encompassing the El Conquistador Country Club and Golf Course. It was his contention that the monies invested in the Country Club were to create value in surrounding residential properties, but as a business venture does not support the assessed value of Two Million Dollars. An MIA Appraisal was submitted reflecting a value of \$1.2 Million (including personal property) and a financial statement showing a loss for the year ending June 1978. The Property Appraiser explained the method used in assessing the property and agreed to consider the material contained in the MAI appraisal. Petitioners Exhibits: #1 MAI Appraisal #2 Financial Statement

78-198 59th Street Associates
78-199 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Chairman announced that the Notices of Hearing have been returned and were never received by the Petitioner. The Property Appraiser advised that this property is assessed at \$7,500 per acre and provided comparable sales.

(Recess)

78-200 Stella Watson Courtney, et al
Seeking review and adjustment of the assessed value.

Mr. Courtney, son of Petitioner, appeared regarding four parcels of adjoining land, in particular, the homesite which fronts on US 301 and is partially zoned commercial. Information was provided regarding condition of home, land elevation, and an easement running through center of property. The Property Appraiser stated that this property is assessed at \$150 per front foot and provided comparable sales information.

78-201 Raymond R. Frye
Seeking review and adjustment of the assessed value.

Mr. Frye questioned the increased assessment placed on his property considering no improvements have been made in 25 years, no county water or sewer is available, and the drainage problems he's had since the county filled in the drainage ditch in front of his property. The assessment on the property was reviewed by the Property Appraiser. Comparable sales provided.

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78-202 John Robert and Edith H. Dawson
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Property Appraiser reviewed the assessment on this 4.8 acres and provided sales of comparable properties in the area.

78-203 Walton Hunter
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 \$2,620 on this property.

78-204 and 78-205 Elizabeth M. Lindsay (See September 25, 1978)

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-191, 78-195, 78-196, 78-198, 78-199, 78-200, 78-201, 78-202, and 78-203. Motion was seconded by Mr. Dick and carried unanimously.

Action was deferred on 78-197.

(Recess)

78-206 Sabino and Natalie Lioce
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment was reviewed by the Property Appraiser. Comparable sales provided.

78-207, 78-208, 78-211, 78-212: The Board granted the request of Dale L. Price, Esquire, to defer these petitions until a later date. Written documents to be submitted in lieu of oral testimony.

78-209 and 78-210 Lillian M. Newman, Richard Morton & Stanley Sachs, trustees; Harbor Ventures, Inc. & Suncoast Realty Co., Inc. (See August 28, 1978)

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition No. 78-206. Motion was seconded by Mr. Parrish and carried unanimously.

Additional information having been provided by the Property Appraiser, motion was made by Mr. Dick to deny Petition No. 78-174. Motion was seconded by Mr. Parrish and carried unanimously.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 9:00 a.m., Wednesday, September 13, 1978.

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SEPTEMBER 13, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida reconvened in the Courthouse in Bradenton, Florida, Wednesday, September 13, 1978, at 9:35 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