

SEPTEMBER 11, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

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

PROPERTY APPRAISAL ADJUSTMENT 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.

78-213 Tampa West Shore, Inc. Withdrawn

78-214, 78-215, 78-216, and 78-217 (See September 21, 1978)

78-218 Robert Kennedy  
 Seeking review and adjustment of the assessed value.

Ernest S. Marshall, attorney, presented the testimony of Ottis Kennedy, brother of Petitioner, regarding this 28-acre tract which has been in the Kennedy family since 1884, and deeded to Robert Kennedy in 1951. Mr. Kennedy testified regarding improvements to the property and its use for agricultural purposes. The location of high power lines, I-75, and the Ward Lake watershed area, in relation to the property was discussed. Questions were directed to the Property Appraiser regarding the method used in assessing the property and comparison made with the assessment of other properties used for agricultural purposes. Mr. Marshall submitted and cited cases in support of his contention that the property should be assessed according to its present use; the assessment should not be speculative, and not predicated on conversion to higher or better use. It was pointed out by the Property Appraiser that no application has been filed for agricultural classification on this property.

Petitioner's Exhibits: #1 Photographs (3) #2 Appraisal by Robert H. Laney (\$34,000 to \$42,000)

78-221 Ottis W. Kennedy  
 Seeking review and adjustment of the assessed value.

Mr. Marshall stated that the nature of this 21-acre tract is basically the same as discussed under Petition 78-218. Ottis Kennedy testified regarding improvements and its use for agricultural purposes. Responses made by the Property Appraiser under Petition 78-218 were made part of the record of this petition regarding method of assessing the property and the same arguments were made by Mr. Marshall in regard to assessing the property according to its use.

Petitioner's Exhibits: #1 Photographs (3) #2 Appraisal by Robert H. Laney (\$25,000 to \$30,000)

78-222 Jacy C. Mercer  
 Seeking review and adjustment of the assessed value.

Ernest S. Marshall, Esquire, represented the Petitioner. Ms. Mercer testified regarding improvements to this 4.5 acres purchased in 1946 and its use over the years for agricultural purposes. There were questions regarding the location and legal description of the property and the hearing was continued until this could be resolved.

Petitioner's Exhibits: #1 Photographs (4) #2 Appraisal by Robert H. Laney (\$9,000 to \$10,000)

78-225 William H. and Dorothy T. Garland Withdrawn

78-226 Crawford T. and Willa Mae Gaines  
 Seeking review and adjustment of the assessed value.

Mr. Gaines reviewed the flooding conditions of this property on 26th Avenue East. The Property Appraiser advised that the assessment has been reduced on this property to \$28,350.

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 Court Reporter: 9/13/78  
 Eleanor Carpenter Andresen  
 Carpenter Court Reporting

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-227 Jim Tollerton  
Seeking review and adjustment of the assessed value.

Frank Fulmer, Attorney and purchaser of this property as of August 1978, appeared regarding the assessment on this building leased to the Social Security Administration. Data was provided regarding actual replacement cost, net value on sale of the property, and income and lease information. The Property Appraiser reviewed the assessment, stating that it had been adjusted downward to \$124,980 due to an error in measurements. Comparable sales information was provided.

Petitioners Exhibits: #1 Actual Replacement Cost #2 Actual & Probable Sale Figures #3 Economic Valuation

(Recess)

78-228 Taylor and Fulton, Inc.  
Seeking review and adjustment of the assessed value of personal property.

Richard Pratt, accountant, and R. J. Taylor appeared regarding the assessment on this packing house equipment, furniture, fixtures, and machinery. The major portion of this equipment is over 25 years old, made of wood, and is obsolete. Information was provided regarding the expense involved in maintaining and repairing the machinery to keep it operational. Data was supplied regarding dates of acquisition, condition, life expectancy, and market value. The Property Appraiser agreed to review this assessment based on additional information provided by the Petitioner.

78-229 Outpatient Radiology Services  
Seeking review and adjustment of the assessed value of personal property.

Richard Pratt, accountant, appeared on behalf of the Petitioner regarding the assessment on various furniture, fixtures, and medical equipment, in particular an EMI-scanner bought in 1977 for \$529,000 under a lease/purchase agreement. A mailgram was submitted from the manufacturer estimating the present value of the system at \$325,000. The Property Appraiser agreed to review the assessment if Petitioner would provide a copy of the lease/purchase agreement.

78-230 Carol A. Ranallo Withdrawn

78-231 Orville L. and Marion S. Young Withdrawn

78-232 Hamlin B. Jones  
Seeking review and adjustment of the assessed value.

Mr. Jones testified that he purchased this parcel of land in 1977 for \$40,000. He considered the price excessive but agreed to the purchase to prevent undesirable industrial development next to his property. At the time of purchase it was zoned industrial, it has since been rezoned to commercial. Comparison was made with other commercially zoned property along Cortez Road. Mr. Kersey reviewed the assessment and comparisons used in making the appraisal.

78-233 Seafood Shack  
Seeking review and adjustment of the assessed value of personal property.

Mr. Jones appeared regarding the assessment placed on his restaurant fixtures and equipment and objected to the depreciation schedule provided by the state. He submitted an appraisal of the equipment by Marc B. Alter, a dealer in restaurant equipment. Request to submit an amended personal property tax return was granted in order to exclude items which are actually a part of the building.

PROPERTY APPRAISAL ADJUSTMENT BOARD

RECESS

The Board recessed at 12:25 p.m. and reconvened at 1:20 p.m. with all members present.

78-219 Ernest A. Marshall  
Seeking review and adjustment of the assessed value.

Ernest S. Marshall, Attorney, and Steve Marshall, sons of the Petitioner, appeared regarding this undeveloped 10-acre tract off of US 41. The property is surrounded for the most part by subdivisions and is unimproved except for the beehives located there. Mr. Kersey testified as to the criteria used in assessing the property at \$7,500 per acre.  
Petitioner's Exhibits: #1 Photographs (3) #2 Appraisal of Robert H. Laney (\$35,000 to \$50,000)

78-220 Marshalls Braden River Mobile Home Park, Inc.  
Seeking review and adjustment of the assessed value.

Mr. Marshall stated that this 4-acre piece of land on SR 70 has been filled with various types of debris and is not usable due to the sink holes. It was estimated that three additional feet of fill would be required to make the property usable and no immediate use is anticipated. Mr. Kersey testified as to the factors used in assessing the property at \$5,000 per acre. The Property Appraiser agreed to take another look at the property.  
Petitioner's Exhibits: #1 Photographs (4) #2 Appraisal of Robert H. Laney (\$4,000 to \$6,000)

78-223 Ernest S. Marshall  
Seeking review and adjustment of the assessed value of personal property.

This petition consists of personal property (furniture and equipment) of Mr. Marshall's law firm. He submitted a copy of the personal property tax return filed by his office and appraisals of various equipment from area dealers. Based on these appraisals, Mr. Marshall contends that his equipment is over-assessed by approximately \$4,000 by the Property Appraiser who used the depreciation schedule provided by the state.  
Petitioner's Exhibits: #1 Personal Property Tax Return  
#2 Appraisals on Equipment

78-224 Ernest S. and Patricia K. Marshall, and Stephen K. Marshall  
Seeking review and adjustment of the assessed value.

Parcel A: Located next to Mr. Marshall's law office and purchased in 1972 for the purpose of tearing down the house and using as parking space. Steve Marshall testified regarding the condition of the house. The Property Appraiser advised that the assessment on this parcel has been reduced to \$18,440.  
Parcels B & C: Two vacant waterfront lots located on a dirt road, no seawall, no water or sewer. Comparisons were made with the assessments of surrounding properties.  
Petitioner's Exhibits: #1 Photographs of Parcel A (2)  
#2 Photographs of Parcels B & C (5) and related documents.

(Recess)

78-234 Sarabay Marine, Inc.  
Seeking review and adjustment of the assessed value.

Hamlin Jones testified that an error was made by the Property Appraiser on the amount of acreage assessed. The various lots were discussed as to which were waterfront and which were not and the use of the property. A survey was submitted, which the Property Appraiser agreed to consider in making a reappraisal.  
Petitioner's Exhibit: #1 Survey

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-235 Robert D. Campbell (Piney Point Mobile Estates)  
Seeking review and adjustment of the assessed value  
of personal property.

Mr. Campbell appeared in protest of the depreciation schedule used by the Property Appraiser in assessing the equipment and fixtures of his mobile home park.

78-236 La Verne Medor  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this 4.8 acres with frontage on Cortez Road and provided sales of comparable properties.

78-237 Paul D. Miller, Jr.  
Seeking review and adjustment of the assessed value.

Mr. Miller testified regarding this lot on Longboat Key, a portion of which has been taken for Dream Island Road. The portion fronting on the bay is not usable due to the mangroves. It is zoned M-3 and adjoins two other lots which make up a marina. There was question as to the size and the amount of frontage on the water. A survey was presented to the Property Appraiser who agreed to make another inspection of the property.

78-238 Joyce Knutson  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Chairman announced that the Notice of Hearing has been returned and was not received by the Petitioner. Mr. Kersey reviewed the assessment placed on this two story home built in 1940. It was noted that the home was purchased for more than the assessed value.

78-239 Joseph and Ohra J. Fabrinsky  
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 property on Holmes Beach. Comparable sales were provided.

78-240 Garry and Linda Calhoun  
Seeking review and adjustment of the assessed value.

Ms. Calhoun testified that the extent of increase was not justifiable on this 20-year old home. It is located on an unpaved road, and borders on a railroad right-of-way. Drainage conditions are poor, property floods when it rains. The Property Appraiser agreed to make another inspection of this property.

78-241 John Drilling, Trustee (See September 25, 1978)

78-242 Joe Zeller  
Seeking review and adjustment of the assessed value.

Justin Marshall represented the Petitioner. Mr. Marshall reviewed the background of this property used previously for agricultural purposes. It is divided by US 41 and zoned commercial. It is of low elevation and not buildable in its present state. The Property Appraiser agreed to make another inspection of this property.

78-243 Jack M. Mezrah (See September 25, 1978)

PROPERTY APPRAISAL ADJUSTMENT BOARD

(Recess)

Petition Nos. 218, 221, 220, 219, and 224: The County Attorney rendered interpretation of cases cited by Attorney for Petitioners: Lanier vs Overstreet and Straughn vs Tuck.

MOTIONS

Tentative action was taken on Petitions as follows:

The Property Appraiser advised that the assessment on Petition No. 78-188 has been reduced to \$489,080.

Motion was made by Mr. Dick to deny Petition Nos. 78-187, 78-188, 78-218, 78-221, 78-227, 78-219, 78-224, 78-235, 78-236, 78-238, and 78-239. Motion was seconded by Ms. Nevin and carried unanimously.

Action was deferred on Petition Nos. 78-222, 78-226, 78-228, 78-229, 78-232, 78-233, 78-234, 78-220, 78-223, 78-237, 78-240, and 78-242.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 7:00 p.m., Thursday, September 14, 1978.

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SEPTEMBER 14, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconved in the Courthouse in Bradenton, Florida, Thursday, September 14, 1978, at 7:10 p.m.

Members present were:

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

Also present were:

- Alan Prather, for the 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.

78-323 L. Kraybill Souder  
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Souder appeared regarding the 100% increased assessment on their older home (built 1931). They did not believe certain factors were taken into consideration: no central air, insulation, etc. Assessment computation and comparable sales provided by the Property Appraiser.

78-244 Trinity Shores, Ltd. (See September 25, 1978)

Additional information was provided by the Property Appraiser on the following petitions:

78-220 Marshalls Braden River Mobile Home Park, Inc.: Reduced to \$6,450.

78-222 Jacy C. Mercer: Reduced to \$18,200 (Mr. Kersey to notify Ernest S. Marshall, Esquire, for rescheduling.)

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Court Reporter: 9/14/78  
Eleanor Carpenter Andresen  
Carpenter Court Reporting