

PROPERTY APPRAISAL ADJUSTMENT BOARD

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Parrish to deny Petition Nos. 78-306, 78-307, and 78-247. Motion was seconded by Ms. Nevin and carried unanimously.

Action was deferred on Petition No. 78-305.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 1:00 p.m., Monday, September 18, 1978.

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SEPTEMBER 18, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Monday, September 18, 1978, at 1:05 p.m.

Members present were:

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

78-308 King and Margaret Williams, Jr.
Seeking review and adjustment of the assessed value.

Mr. Williams protested the increased assessment of Moore's Stone Crab Restaurant located on the bayside of Longboat Key. Information was provided regarding actual construction costs. Method of assessing this property was reviewed by Mr. Kersey.

78-309 Julia Cigarran
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 gulf front property.

78-310 Holly A. Schlag
Seeking review and adjustment of the assessed value.

Ms. Schlag testified that this rental property was purchased in September 1977 for \$44,000 and presented an appraisal reflecting that value. Property Appraiser agreed to reconsider the assessment based on this additional information. (Mr. Fortson noted for the record that he is associated with the same real estate firm as Ms. Schlag.)

78-311 Wayne L. and Anne H. Pontious
Seeking review and adjustment of the assessed value.

Mr. Pontious appeared regarding the assessment on this commercial lot on Cortez Road purchased in 1977. Information was provided regarding purchase price and amount received on the portion sold. Mr. Kersey reviewed the assessment on this property and provided comparable sales.

Court Reporter: 9/18/78
Eleanor Carpenter Andresen
Carpenter Court Reporting

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-312 James and Opal Straley
Seeking review and adjustment of the assessed value of personal property.

Mr. Straley appeared regarding the assessment placed on the attachments to this mobile home in K&K Mobile Home Park. The Property Appraiser advised that the assessment has been reduced to \$1,360.

(Recess)

78-313 Betty Altman, David Altman, Trustee
Seeking review and adjustment of the assessed value.

William Duley, Roger P. Connelly, and Gregory Meissner, of the Law Firm of Connelly and Duley, were present on behalf of the Petitioner. Mr. Duley stated that this platted subdivision has had an adverse history. Certain factors not believed to have been taken into consideration when assessing the property were: low and mosquito control areas; I-75 cutting through one corner of the property; major portion of the property is unimproved and is being leased for cattle. Comparisons were made with assessments placed on adjoining acreage.
Petitioner's Exhibit: #1 Aerial Photo

78-314 David Altman, Trustee
Seeking review and adjustment of the assessed value.

Mr. Duley compared the assessment placed on this 12.5 acres zoned R-3 and C with surrounding properties zoned PUD and PDP. (Same exhibit as used in 78-313)

78-315 David Altman, Trustee
Seeking review and adjustment of the assessed value.

Mr. Duley explained that a portion of this C-1 property does not front on SR 64 and compared the assessment with surrounding properties zoned PUD and PDP. (Same exhibit as used in 78-313 and 78-314)

78-316 H. H. Howell and Curtis Cox
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey explained that a portion of this 37.9 acres on Perico Island is zoned commercial. The whole tract is assessed at \$7,000 per acre.

78-317 River Isles, Inc.
Seeking review and adjustment of the assessed value.

Michael Lee testified that many of the houses in this subdivision should not have been assessed as they were not complete as of January 1st. Further, some of the lots were not saleable as there was no sewer, water or power available. A list of the lots and houses at issue was submitted. Mr. Kersey stated that according to the City of Bradenton, the houses listed had received their final inspection prior to January 1st and were considered by their office as being substantially complete. The Property Appraiser agreed to consider any additional form of documentation provided by the Petitioner regarding the lots which were considered not saleable.

78-318 Armando and Francisca Escalante
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Escalante appeared regarding the increased assessment on this lot on Holmes Beach, three blocks off the gulf. Mr. Kersey advised that the lots on this street are assessed at \$175 per front foot and provided sales of comparable properties.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-319 Tiffany Bakery
Seeking review and adjustment of the assessed value of personal property.

Mr. Stern testified that he purchased this bakery equipment five years ago. Some of the items have already been replaced. Mr. Stern stated that this equipment does not have the life expectancy set forth in the schedule used by the Property Appraiser. He objected to the depreciation schedule provided by the state.

78-320 David B. Thomas
Seeking review and adjustment of the assessed value of personal property.

Mr. Thomas appeared regarding the assessment placed on the attachments to his mobile home in Colony Cove. In providing an estimate for insurance coverage, his insurance agent valued these attachments at a figure close to the assessment received in 1976. No other improvements have been made and Mr. Thomas questioned the increase. The size and assessment placed on the attachments were reviewed by Mr. Kersey.

78-321 Ingrald H. and Viola D. Bjaland
Seeking review and adjustment of the assessed value.

Mr. and Mrs. Bjaland testified that a portion of this home on Longboat Key is 50 years old and the addition is over 20 years old. It is in need of a new roof and the seawall has deteriorated. Considered the 115% increase in assessment exorbitant. Assessment breakdown of this property was reviewed by Mr. Kersey.

78-322 George G. or Luana C. Anderson
Seeking review and adjustment of the assessed value.

Mr. Anderson appeared regarding the assessment on his home in Whitfield Country Club Heights to which he added an addition last year. He compared his home to others in the area and pointed out a discrepancy in the amount of living area on which the Property Appraiser based his computations. Mr. Kersey agreed that an error had been made and the assessment was reduced to \$51,860.

78-323 L. Kraybill Souder (See September 14, 1978)

78-324 J. Paul Corbridge
Seeking review and adjustment of the assessed value.

Mr. Corbridge questioned the increased assessment on his home on Longbay Boulevard. He compared his property with others in the area noting differences in square footage and amount of waterfrontage. The type of commercial development and proposed development along US 41 was considered to create a certain amount of economic obsolescence to the area. It was pointed out that the purchase price of this property was more than the assessed value. The Property Appraiser reviewed the assessment.

78-325 Manasota Memorail Park, Inc.
Seeking review and adjustment of the assessed value of personal property.

Mr. Corbridge disagreed with the depreciation schedule used by the Property Appraiser in assessing the furniture, fixtures, machinery, and equipment, of this cemetery. Life expectancy, condition, and amount of use of various items were discussed, in particular, mowers and weeders.

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-326 Manasota Memorial Park, Inc.
Seeking review and adjustment of the assessed value.

Mr. Corbridge testified regarding the improvements to this developed cemetery and the inventory of lots, crypts, niches, and turf tops. He noted discrepancies in the sizes of some of the buildings. The Property Appraiser agreed to check on the dimensions of the buildings.

78-327 Manasota Memorial Park, Inc.
Seeking review and adjustment of the assessed value.

Mr. Corbridge questioned the assessed value placed on this 16 acre tract which is completely undeveloped. It was an orange grove at one time and has since been burned over. The assessment of this tract considering its present use was considered out of line when compared to the improved cemetery acreage. Mr. Kersey stated that a special exception has been obtained on this property for use as a cemetery and has been assessed as commercial property.

78-342 Richard C. Dungan
Seeking review and adjustment of the assessed value.

Mr. Dungan testified that there is no access to this two-acre tract, it is bordered on west by a drainage canal, on the east by the railroad, and other owners on north and south. Florida Power and Light has an easement on the northern section for which there is limited use. Property Appraiser agreed to review this property.

RECESS

The Property Appraisal Adjustment Board recessed at 5:00 p.m. and reconvened at 7:05 p.m. with all members present.

78-328 Kahn and Murphy Court Reporting, Inc.
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. Information was submitted in writing for review regarding depreciation and appraisals submitted on various machinery and equipment.

78-329 Glenda R. Kahn Withdrawn

78-104 Carrell D. Underwood
Seeking review and adjustment of the assessed value.

Mr. Underwood was of the opinion that the increased assessment of his property was due to the barn built in 1977. A breakdown on the assessment was reviewed by Mr. Kersey. Mr. Underwood submitted a sketch depicting the property and showing the drainage ditches which front on his property. These ditches are blocked, making the road impassable, and causing the water to flow into his lake and flood the back pasture.

78-330 T. Raymond Suplee
Seeking review and adjustment of the assessed value.

Mr. Suplee appeared regarding the assessment on his home in the Whitfield area. Costs of the property, construction of the home, and defects in the construction, were reviewed. There is approximately 60 feet of frontage on the bayside. Costs incurred in litigations on initial property purchase (lot was not buildable) were noted. The assessment on this property was reviewed by Mr. Kersey.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-331 Gordon E. and Barbara J. Ries
 Seeking review and adjustment of the assessed value.

Dr. Ries testified that he purchased this house in 1965 from the bank on a foreclosure. The house was a model house and sat empty for some time. During this period it had been vandalized and suffered hurricane damage. Expenses incurred to repair and restore the house were reviewed. The seawall also has been damaged and must be replaced. Assessment and comparable sales information was outlined by the Property Appraiser.

78-332 Isa Pearl Parker
 Seeking review and adjustment of the assessed value.

Roy Parker was present on behalf of the Petitioner on this 21 acres on 75th Street. The property is located in a flood zone and elevation varies from 4 to 15 feet. Consideration was given on 7.3 acres of low wet land but Mr. Parker did not believe that consideration was given to the expense involved in bringing the remaining property up to a buildable elevation. Mr. Kersey reviewed the assessment and provided comparable sales.

78-333 Producers Fertilizer
 Seeking review and adjustment of the assessed value of personal property.

Earl Lucas appeared regarding the assessment on various furniture, equipment, and machinery of this fertilizer company and objected to the depreciation schedule used by the Property Appraiser. This was deferred to be considered with other petitions on equipment.

78-334 Raymond L. Campbell
 Seeking review and adjustment of the assessed value of personal property.

Mr. Campbell protested the increased assessment on the attachments to his mobile home in Colony Cove and registered a protest on behalf of himself and other retired senior citizens on limited income regarding the percentage of increase.

78-335 Doris Fogarty
 Seeking review and adjustment of the assessed value.

Ms. Fogarty appeared regarding the percentage of increase on the assessment on this 53 year old home in Fogarty Subdivision. The assessment was reviewed by Mr. Kersey who stated that there were not many sales in this area and the extraction method was used in appraising the property.

78-338 Doris Fogarty
 Seeking review and adjustment of the assessed value.

Ms. Fogarty stated that there is an old boat shed and a storage area located on this five acre tract. The Property Appraiser advised that the assessment on this property has been reduced to \$54,130.

78-337 Doris Fogarty
 Seeking review and adjustment of the assessed value.

Ms. Fogarty testified that this is a smaller home built about 1930 and also in Fogarty Subdivision. The assessment was reviewed by Mr. Kersey.

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-336 Doris Fogarty
Seeking review and adjustment of the assessed value.

Ms. Fogarty testified that this structure was built in the late 1800's and was the first catholic church in the County. It is located on two acres of land. The assessment was reviewed by Mr. Kersey.

78-339 & 78-340 Beef and Bottle of Sarasota (See September 19, 1978)

78-348 Jean's Coiffures
Seeking review and adjustment of the assessed value of personal property.

Eugene Neihaus testified that the figures upon which the Property Appraiser based the assessment include intangibles which were a part of the package when purchasing this business in 1972 such as goodwill, telephone number, owner's name and formula cards. A bid was submitted from Mutual Supplies reflecting the trade-in value of the equipment. The Property Appraiser agreed to accept an itemized amended personal property tax return.

(Recess)

78-341 Suncoast Optical, Inc.
Seeking review and adjustment of the assessed value of personal property.

Daniel P. Flynn reviewed the personal property of this wholesale optical company including furniture, machinery, and stock. There appeared to be a duplication of items listed as equipment and merchandise. There were also items which had been deleted from inventory because they were obsolete or returned for credit due to overordering. Further data to be supplied to the Property Appraiser by Petitioner.

78-342 See afternoon session.

78-343 Cecil F. and Delores M. Baker
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 \$11,250 on this lot in Casanas Subdivision.

78-344 Cecil F. and Delores M. Baker
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 \$25,250.

78-345 & 346 David C. and Audrey S. Keisacker (See September 19, 1978)

78-347 Island Beach Club, Inc.
Seeking review and adjustment of the assessed value.

Turner Matthews, Esquire, represented the Petitioner on these lots in Ilexhurst Subdivision. The objection to the assessment on Parcel I which include lots 14, 15, and 16, and is a private beach, was the fact that these lots are not buildable but are valuable in conjunction with the property and apartments owned across the street. It was contended that the increased value was absorbed by the other parcels. Parcel II - Mr. Matthews stated that the Petitioner is limited on the number of units he can build on this property due to the drain field from SR 64. The road has been built up and drains onto the property. The Property Appraiser agreed to make another inspection of the property.

PROPERTY APPRAISAL ADJUSTMENT BOARD

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-308, 78-309, 78-311, 78-312, 78-313, 78-314, 78-315, 78-316, 78-318, 78-320, 78-321, 78-322, 78-324, 78-327, 78-104, 78-330, 78-331, 78-332, 78-334, 78-343, and 78-344. Motion was seconded by Ms. Nevin and carried unanimously.

Action was deferred on Petition Nos. 78-310, 78-317, 78-319, 78-325, 78-326, 78-342, 78-328, 78-333, 78-335, 78-336, 78-337, 78-338, 78-339, 78-340, 78-348, 78-341, and 78-347.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 9:00 a.m., Tuesday, September 19, 1978.

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SEPTEMBER 19, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Tuesday, September 19, 1978, at 9:08 p.m.

Members present were:

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

78-339 Beef and Bottle of Sarasota, Inc.
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. Mr. Powell reviewed the figures reflected on the personal property return. This petition was deferred to be considered with others concerning equipment and machinery.

78-340 Beef and Bottle of Sarasota, Inc.
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment on this restaurant on US 41 was reviewed by Mr. Kersey.

78-345 David C. and Audrey S. Keisacker, David C., Jr. and Nancy Keisacker
Appeal of the disapproval of application for agricultural classification.

Judy Cavanaugh, Attorney for Petitioners, stated that the agricultural classification has been denied on this 17-acre tract which lies north of Buffalo Canal. Ms. Keisacker testified that the property is used as pastureland and is leased for cattle. The Property Appraiser advised that on periodic checks by their office, no cattle have been seen on the property.
Petitioner's Exhibit #1 Lease agreement with Harold Hindman

Court Reporter: 9/19/78
Debbie Hoppe
Carpenter Court Reporting