

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

SEPTEMBER 19, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-346 David C. and Audrey S. Keisacker and Michael R. Keisacker
Seeking review and adjustment of the assessed value.

Ms. Cavanaugh stated that the agricultural classification was denied on this 12 acres south of Buffalo Canal because the property is unusable for agricultural purposes or for any other purpose. Ms. Keisacker testified regarding the flooding conditions of the property and the applications made to various governmental agencies seeking to alleviate the drainage problem. The Property Appraiser reviewed sales of property in the area and stated that allowance has been made for the condition of this property.

Petitioner's Exhibits: #1 Newsarticle-Bradenton Herald 2/19/78, #2 Letter from Manatee County Highway Dept 6/30/78 #3 Letter from Manatee River Soil and Water Conservation District 9/11/78, #4 Letter from United States Department of Agriculture 3/9/78, #5 Letter from Ms. Keisacker to Commissioner Dan McClure.

78-349 Clarence L. and Edith E. Love
Seeking review and adjustment of the assessed value.

Bill Kaklis, Esquire, compared the per square foot assessment of this low income housing in Palmetto and East Bradenton (apartments, triplexes and duplexes) with assessment of similar property in Palmetto pointing out differences in age and condition. The Property Appraiser agreed to make another inspection of this property.

(Recess)
Mr. Driggers
not present

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

Mr. Lioce testified that he is retired and on limited income. He built his home in 1967 for \$18,000. The street is unpaved and floods when it rains. (This petition was reviewed on September 11, 1978 and Mr. Lioce was unable to be present at that time.)

78-350 Donald and Marilyn Lantz
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this property in Cortez Beach Subdivision.

78-351 Buccaneer Inn (See September 20, 1978)

78-352 Ronnie Conner
Seeking review and adjustment of the assessed value.

Mr. Conner testified (1) that the mobile home located on this five acre tract has been destroyed by fire. (2) and (3) questioned the increased assessment on these two parcels as no improvements have been made to justify such an increase. Mr. Kersey advised that the assessment has been reduced on parcel (1) to \$6,250 and provided comparable sales on parcels (2) and (3).

78-353 Jewell G. Vander Schouw
Seeking review and adjustment of the assessed value.

Ms. Vander Schouw appeared regarding the increased assessment on this property in Palmetto fronting on the river. Her residence is on one lot and a duplex on the other. Income from the property was reviewed. Assessment of this property was reviewed by Mr. Kersey.

78-354 and 78-355 See afternoon session.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-356 Earl W. and Hazel B. Heatwole
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 older frame house and provided sales of comparable property in the area.

(Recess)

78-357 Joseph D. Meraw
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. Mr. Kersey reviewed the assessment placed on this empty lot in Tidevue Estates. It was noted that the purchase price was more than the assessed value.

78-358 Clarence T. Fritz
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 property in Flamingo Cay.

78-359 Ivan C. and Ruth M. Kuhn
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this mobile home in Trailer Estates.

78-360 William S. Truman
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on the attachments to this mobile home in Colony Cove.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-340, 78-345, 78-346, 78-350, 78-352, 78-353, 78-356, 78-357, 78-358, 78-359, and 78-360. Motion was seconded by Mr. Parrish and carried unanimously.

Action was deferred on Petitions 78-339 and 78-349.

78-361 Edward M. and Betty Kollar
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. The assessment on the attachments to this mobile home in West Wind Mobile Home Park was reviewed by the Property Appraiser.

78-362 William J. and Louise B. Morrison
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this older home with frontage on Wares Creek.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-361 and 78-362.

SEPTEMBER 19, 1978

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PROPERTY APPRAISAL ADJUSTMENT BOARDRECESS

The Board recessed at 12:00 noon and reconvened at 1:00 p.m. with all Members present except Ms. Nevin. (Mr. Driggers returned to meeting.)

78-363 Walter A. Beck
Seeking review and adjustment of the assessed value.

There was no one present on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this lot and mobile home in Fairlane Acres. It was noted that the purchase price was more than the assessed value.

78-364 Clifford H. Maddox
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this waterfront lot in Anna Maria. The Property Appraiser was requested to respond to questions presented on the petition.

78-365 Neal H. and Geraldine M. Logan
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of Petitioner. Mr. Kersey reviewed the assessment on this property in Braden Castle Park.

78-366 C. J. Renier
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. It was set forth in the petition that this lot in Whitfield Estates is not buildable. The Property Appraiser was requested to check this with the Building Department.

(Recess)

78-368 Richard P. and Katherine D. Goldthwait
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment on this waterfront lot in Anna Maria was reviewed by Mr. Kersey.

78-367 Delwin M. and Nellie Glover
Seeking review and adjustment of the assessed value.

(Recess)

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that the assessment has been reduced to \$4,500.

78-369 Ira G. and Eleanor M. Kermode
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this mobile home and lot in Heather Hills Mobile Home Park. It was noted that the purchase price was more than the assessed value.

78-371 SEK, Inc.
Appeal of the disapproval for Ad Valorem Tax exemption.

Jerry R. Hussey, Esquire, stated that this non-profit organization was chartered in 1973 and built from contributions from various individuals and organizations for the purpose of promoting the charitable and educational needs of youth, and providing wholesome recreation and living conditions. Special counseling was provided to delinquent children who were sent here for rehabilitative purposes and there was a very low repeat rate from youngsters in this program. The non-profit and exempted status is recognized by the state and Federal governments; sales tax exemption has been granted and it has been exempted for contribution purposes. Though the program has changed due to discontinued grant funds, the ideals of the organization remain the same. It was pointed out that the application for exemption was not filed because the President was out of town. Pastor Richard Erickson testified regarding use of the property.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-384 Suburban Rulane Gas Company, Inc.
 78-389 Seeking review and adjustment of the assessed value.

John H. Durney, Regional Manager, appeared on behalf of the Petitioner. A list of comparable sales was provided with the petition. Mr. Durney explained that the company has not been able to put the land to its intended use because the Department of Transportation is taking a portion of the land for US 301. The assessment was reviewed by the Property Appraiser who stated that this property, zoned M-2, is assessed at \$10,000 per acre. Sales of comparable property was provided.

78-373 Leo and Mildred P. Bonaqua (See September 20, 1978)

78-370 Francis L. Thill
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on these eight lots and house in Palmetto Point and provided comparable sales.

78-372 Troyla Hall
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this property in Gregory Estates.

78-374 Frank and Isabelle Shepherd
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on the attachments to this mobile home in Colony Cove. There was a mathematical error in computation and the assessment was reduced to \$2,300.

78-375 Orville W. Anderson
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on the attachments to this mobile home in Manatee Trailer Park and advised that the assessment has been reduced to \$530.

78-376 Jack and Amable Gavilan
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. It was pointed out by the County Attorney that this petition is not signed nor notarized and, therefore, is not duly filed.

(Recess) 78-377 Alan D. Lambert
 Seeking review and adjustment of the assessed value.

Alan D. Lambert, owner of Driftwood Galleries, appeared regarding the assessment placed on this commercial property on Cortez Road. Mr. Lambert stated that the income from this property does not support the increased assessment. Mr. Kersey reviewed the assessment and provided sales of comparable property on Cortez Road.

(Recess) 78-378 Manatee Convalescent Residence
 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 on this property to \$1,219,430.

SEPTEMBER 19, 1978

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-354 Naomi M. Vaught
78-355 Seeking review and adjustment of the assessed value.

Ms. Vaught appeared regarding the assessment on her residence and two other lots located on a canal in Manatee Shores. She testified that the property on the point and along the canal is eroding and settling in the bottom of the canal making the water impassable by boat. The assessment of this property was reviewed by Mr. Kersey. Comparable sales were provided.

78-379 Louis Polack and Celia Polack
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this property in Anna Maria Beach Subdivision and provided sales of comparable property in the area.

78-380 Solomon A. Klein
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this property in Sleepy Lagoon Park on Longboat Key. Sales of comparable property in the area were provided.

78-381 Lawrence Pohl
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this property. It was noted that the purchase price was more than the assessed value.

78-382 James E. Dean
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. It was set forth in the petition that this property has been listed for sale for an amount less than the assessed value. The Property Appraiser was requested to check with the realtor.

78-383 John M. and Anna Ruth Zimmerman
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Letter from Mr. Zimmerman was read into the record. Location and assessment of this property was reviewed by the Property Appraiser. Comparable sales were provided.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition NOs. 78-363, 78-364, 78-365, 78-366, 78-367, 78-368, 78-369, 78-371, 78-384, 78-389, 78-372, 78-374, 78-375, 78-376, 78-377, 78-378, 78-354, 78-355, 78-379, 78-380, 78-381, and 78-383. Motion was seconded by Mr. Driggers and carried unanimously.

78-385 Rebecca B. Quagliana
Seeking review and adjustment of the assessed value.

This petition was deferred in order for the Property Appraiser to make another inspection of this property in McCullom Lake Subdivision. Petitioner to be notified of rescheduling.

Action was deferred on Petition Nos. 78-382 and 78-385.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 1:00 p.m., Wednesday, September 20, 1978.