

SEPTEMBER 20, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Wednesday, September 20, 1978, at 9:11 p.m.

Members present were:

L. H. Fortson, Jr., Chairman	)	Representing the Board
Lamar S. Parrish	)	of County Commissioners
Dan P. McClure (Afternoon Session)	)	
Louis E. Driggers (Evening Session)	)	
Ed Dick	)	Representing School
Elizabeth Nevin	)	Board

Also present were:

E. N. Vay, 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. It was noted that Commissioner McClure was present in the absence of Commissioner Driggers.

78-293 Mrs. John Schmidt  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The Chairman advised that Petitioner had called and stated that she had talked with the Property Appraiser's office who had answered her questions regarding the petition.

78-373 Mildred P. and Leo D. Bonaqua  
Seeking review and adjustment of the assessed value.

Mr. Bonaqua testified that he purchased this 120 acre tract last year and was unaware of the need to file for the agricultural classification. Over half the property is pasture land and the remainder in citrus. Mr Powell reviewed the assessment on this property.

78-386 Jerry's of Sarasota  
Seeking review and adjustment of the assessed value of personal property.

There was no appearance on behalf of the Petitioner. The Property Appraiser advised that the assessment has been reduced to \$57,830.

78-387 Alan C. Sundberg, Trustee Withdrawn

78-388 Bart G. VanIngen  
Seeking review and adjustment of the assessed value.  
Appeal of the disapproval of application for agricultural classification.

Robert J. Boylston, Esquire, conceded that Petitioner is not entitled to the agricultural classification since he did not file, but sought relief on the grounds that seven of the nine acres are used for agricultural purposes. The assessment has tripled on this property and will have quite an affect on the amount of taxes Petitioner will have to pay. The assessment was reviewed by the Property Appraiser who stated that this property fronts on US 301, is zoned commercial, and is assessed at \$150 per front foot. Comparable sales were provided.

78-389 Suburban Rulane Gas Company, Inc. (See September 19, 1978)

78-390 Sun Beach Resort, Inc. Withdrawn

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Court Reporter: 9/20/78  
Eleanor Carpenter Andersen  
(afternoon session)  
Debbie Hoppe (evening session)  
Carpenter Court Reporting

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-391, 78-392, Jérôme V. Ansel  
 78-393, 78-394 Seeking review and adjustment of the  
 78-395 assessed value.

S. D. Rees, Esquire, presented testimony regarding 27+ acres, zoned R-1, on Longboat Key, located east of Gulf Drive to the bay. The portion fronting on Gulf Drive and zoned commercial was not in contention. Factors brought out during testimony which were considered to affect the assessed value were: error in computation of usable acreage due to the mean high water line; density allowed under R-1 zoning; setbacks; building moratorium; and an agreement with the Town of Longboat Key limiting development over a five year period. George L. Uffner, Surveyor, testified regarding the amount of usable acreage. Mr. Gormley submitted and discussed the data compiled in determining the \$17,500 per acre appraisal (compared to \$30,000 per acre assessed by the Property Appraiser). Differences in the acreage and values were reviewed under each petition. Mr. Kersey outlined the method and comparables used by the Property Appraiser in assessing this property. The Property Appraiser agreed to use the survey and computations of Mr. Uffner on the amount of acreage.

Petitioner's Exhibits: #1 Town of Longboat Key Ordinance 5.33,  
 #2 Florida Statute 253.1221, #3 Town of Longboat Key Ordinance 78-5,  
 #4 Permit Agreement between Petitioner and Town of Longboat Key,  
 #5 Computation of acreage by George L. Uffner, Surveyor, #6 Survey  
 (Note-Survey is in the Office of Property Appraiser), #7 Handwritten  
 date reflecting acreage differences, and #8 Appraisal Report of  
 Robert Gormley, Appraiser.

78-458 John H. Deam  
 Seeking review and adjustment of the assessed value.

Dr. Deam appeared regarding the over 100 percent increase in the assessment on the Island Medical Center in Holmes Beach. He valued the property at \$75,000 and pointed out that his insurance coverage is based on this figure. The method of assessing this property and comparables used was reviewed by Mr. Kersey.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-293, 78-373, 78-386, 78-388, 78-391, 78-392, 78-393, 78-394, 78-395, and 78-458. Motion was seconded by Ms. Nevin and carried unanimously.

78-396 & 78-397 Dozier B. Hilliard (See September 22, 1978)

78-398 Ronald W. DeSear  
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the assessment on this residence in DeSoto Lakes Country Club Colony.

78-399 Tom D. Wright  
 Seeking review and adjustment of the assessed value.

Mr. Wright submitted figures comparing purchase price, improvements, and assessments of his home with three other properties in Pine Lakes Subdivision and did not believe the assessments to be equitable. Mr. Kersey reviewed the assessment on this property.

MOTIONS

Tentative action was taken on petitions as follows.

Motion was made by Mr. Parrish to deny Petition Nos. 78-398 and 78-399. Motion was seconded by Ms. Nevin and carried unanimously.

PROPERTY APPRAISAL ADJUSTMENT BOARD

RECESS

The Property Appraisal Adjustment Board recessed at 5:00 p.m. and reconvened at 7:00 p.m. with all Members present except Mr. Driggers or Mr. McClure.

78-19 Heidi H. & Harry J. Boothe (Rescheduled to September 25, 1978)

78-403 E. Jackson Pollock  
Seeking review and adjustment of the assessed value.

Mr. Pollock appeared seeking equalization on the per square foot assessment of duplexes in Brek Acres (\$10.43 per square foot) with comparable units assessed at \$10.30 per square foot. The assessment of the property was reviewed by Mr. Kersey.

78-351 Buccaneer Inn  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment of this property on Longboat Key which includes a motel, restaurant, dock, clubhouse and tennis courts was reviewed by Mr. Kersey.

78-400 Grover E. Wright  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the petitioner. Letter from Mr. Wright was read into the record. The location and assessment of this property was reviewed by Mr. Kersey.

78-401 Mary Wyman Mulvee  
Seeking review and adjustment of the assessed value.

Ms. Mulvee appeared regarding this 13-acre "L" shaped tract in East Bradenton. There are six houses on the property; five are rented. Assessment was compared to property across the street which was \$2,000 less per acre. The Property Appraiser advised that the assessment has been reduced to \$146,670 but would review it again in view of the comparable provided by the Petitioner.

78-402 Alexander E. Dunlop  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Kersey reviewed the location and assessment on this property in Ni-Lee Gardens.

78-404 Jack O. Snyder  
78-405 Estate of R. J. Snyder  
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Letter from Douglas P. Lawless, Esquire, was reviewed by the Board Members. Questions raised in the letter were responded to by Mr. Kersey in his review of the assessment on these Gulf front properties in Sleepy Lagoon on Longboat Key.

78-403 E. Jackson Pollock  
Seeking review and adjustment of the assessed value.

Mr. Pollock returned for the purpose of presenting further comparables on this petition. This time comparing the \$10.30 per square foot assessment on duplexes he owns in East Bradenton with the assessment of \$10.43 per square foot on subject property.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-398, 78-399, 78-403, 78-351, and 78-400. Motion was seconded by Mr. Parrish and carried unanimously. (Note: Mr. Driggers was not in attendance during the presentations of these petitions and did not enter a vote.)

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PROPERTY APPRAISAL ADJUSTMENT BOARD

Motion was made by Ms. Nevin to deny Petition Nos. 78-402, 78-404, and 78-405. Motion was seconded by Mr. Parrish and carried unanimously (Note: Mr. Driggers voted on this motion.)

Action was deferred on Petition No. 78-401.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 1:00 p.m. Thursday, September 21, 1978.

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SEPTEMBER 21, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Thursday, September 21, 1978, at 1:00 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.

78-216 Michael Lembo and Samuel Feinerman (Bradenton Associates)  
Seeking review and adjustment of the assessed value.

Thomas Gallen, Esquire, represented the Petitioners regarding the assessment on this section of Cortez Plaza Shopping Center. A statement of income and operating expenses was submitted. Mr. Gulisamo reviewed the rental rates, length of leases, and the ability to lease the property. Mr. Gallen contended that the income from this property was not considered by the Property Appraiser in determining the assessed value. Petitioner's Exhibit #1 Statement of Income and Expenses.

78-214 Scott and Kathryn H. Frampton  
Seeking review and adjustment of the assessed value.

Thomas Gallen, Esquire, represented the Petitioner on the assessment of his residence in Riverside Park, Palmetto. Mr Varnadore, CPA, presented a graph depicting differences in assessments of comparable properties the value of which were determined upon appraisal by Jim Doss, Appraiser. The Petitioner did not believe the properties were uniformly assessed. Review of the assessment and comparable sales were provided by Mr. Kersey.

78-215 Frampton Corporation, Inc. Withdrawn

78-217 Alumicraft Foundry  
Seeking review and adjustment of the assessed value of personal property.

Thomas Gallen, Esquire, represented the Petitioner, on the equipment and inventory of this foundry purchased in 1971. At that time the business was already 20 years old. Thomas Mikulec, Sales Engineer with the firm of Schmidt Aluminum Casting Corporation, submitted an appraisal of the equipment stating that it is technically obsolete and there is little market for the old molds and patterns. It was agreed that Mr. Varnadore would furnish additional information to the Property Appraiser for reconsideration of the assessment. Petitioner's Exhibit #1 Equipment Appraisal.

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Court Reporter: 9/21/78  
Eleanor Carpenter Anderson  
Carpenter Court Reporting