

SEPTEMBER 20, 1978

(Cont'd)

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.

 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)	Representing Board of County
Louis E. Driggers)	Commissioners
Lamar S. Parrish)	
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.

78-216 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78-215 Frampton Corporation, Inc. Withdrawn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.

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

PROPERTY APPRAISAL ADJUSTMENT BOARD

(Recess)

78-100 Thomas J. Wigdahl and Otto J. Semrow
Seeking review and adjustment of the assessed value.

Thomas Gallen, Esquire, represented the Petitioners on the assessment of Terra Ceia Mobile Home Park. Joe Williams, Park Manager, was present to respond to questions. The rent on this 250 space park which is classified as a "B" Park, was compared with the rents of similar parks given a "C" classification. Mr. Gallen stated that based on income, this Park should be classified as a "C" Park and assessed on that basis. Method of classifying mobile home parks and assessing this property was reviewed by Mr. Kersey.

78-98 Thomas J. Wigdahl and Otto J. Semrow Withdrawn

78-99 Thomas J. Wigdahl and Otto J. Semrow Withdrawn

78-101 Thomas J. Wigdahl and Otto J. Semrow Withdrawn

78-102 Thomas J. Wigdahl and Otto J. Semrow Withdrawn

78-123 English S. Des Champs III
Seeking review and adjustment of the assessed value.

James Blue, Attorney, represented the Petitioner on the assessment of his residence on Riverview Boulevard. Letter was submitted from James M. Doss, Appraiser, regarding the market value. Factors set forth by Mr. Des Champs as affecting the marketability of this property were: property overbuilt for the community; unique architectural styling and design; size of house in relation to lot; and the price range. Based on his experience as a realtor in Manatee County for 25 years, Mr. Des Champs stated that there is no market for a home in this price range in this county.

78-86 Morrison Incorporated (See September 22, 1978)

78-406 Cornell B. Smith (See September 22, 1978)

78-407 Daniel A. and Myra Wahlberg Withdrawn

78-408 Helen M. Costello
Seeking review and adjustment of the assessed value.

Ms. Costello testified that one-third of this bayfront property on Longboat Key is under water. The property is rented and consists of approximately two acres of ground. Mr. Kersey advised that if Petitioner would submit a survey reflecting the elevations, that an adjustment would be made for the portion lying below the 1.46 level. Property Appraiser agreed to make another inspection of the property.

78-409 Cortez Septic Tank Service
Seeking review and adjustment of the assessed value of personal property.

Al Harold Thornton appeared regarding the assessment placed on furniture, machinery, and tools; in particular, a backhoe and trencher which were purchased used. Additional information to be supplied to the Property Appraiser for review.

78-410 E. S. Reasoner (See September 22, 1978)

SEPTEMBER 21, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-411 Dorothia McCarthy
Seeking review and assessment of the assessed value.

Ms. McCarthy appeared regarding the assessment on this 100 year old property known as "Le Chalet." The building is divided into apartments and rented. The front of the property is zoned commercial and the remaining portion zoned residential. The Property Appraiser agreed to make another inspection of the property.

78-412 Dorothia McCarthy
Seeking review and assessment of the assessed value.

Ms. McCarthy reviewed the contents of "Le Chalet" as being old stoves and refrigerators. This petition was referred back to the Property Appraiser for further review.

78-413 Dorothia McCarthy
Seeking review and assessment of the assessed value.

Ms. McCarthy stated that the household items of this rental property consisted of stoves and refrigerators and were purchased used for about \$1,700.

78-414 Owen M. McCarthy, M.D. P.A.
Seeking review and assessment of the assessed value.

Ms. McCarthy questioned the assessment on the equipment and furnishings of this medical office. Petitioner to provide additional information to the Property Appraiser for review.

78-415 Dorothia McCarthy
Seeking review and assessment of the assessed value.

Ms. McCarthy stated that one of the structures on this property has been condemned and removed. She did not believe it was taken off at the time of the assessment. Property Appraiser agreed to make another inspection of the property.

78-416 Stanley P. Kendziar
Seeking review and adjustment of the assessed value.

Mr. Kendziar appeared regarding the assessment on his residence in Pine Lakes. The assessment was reviewed by the Property Appraiser. It was pointed out that the purchase price was more than the assessed value. Mr. Kendziar wished to discuss the assessment of another piece of property which the Board did not consider as it was not part of the petition.

78-417 Raymond and Mary Langohr
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Powell reviewed the assessment on these two lots and mobile home in Trailer Estates.

78-418 Edward C. and Evelyn G. Smith
Seeking review and adjustment of the assessed value.

Calvin Thayer appeared on behalf of the Petitioner and compared the assessment on this mobile home with others in Trailer Estates. The assessment was reviewed by the Property Appraiser. There was question regarding the size of the land and it was recommended that the Petitioner contact the Property Appraiser upon his return to the area.

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-419 W. E. Kirchhoff, Jr.
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Appraisal of Alcott and Associates dated June 26, 1976, was submitted reflecting a value of \$135,000. Mr. Kersey reviewed the assessment of this 17 acre tract and stated that the canals are in and the property ready to develop but the Petitioner is having a problem regarding access.

78-420 Caroline C. Forte
Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. The assessment on the lot and mobile home in Royal Garden Estates was reviewed by Mr. Kersey.

78-421 Joseph W. Schneider
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 waterfront property in Whitfield Estates.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-216, 78-214, 78-100 78-123, 78-413, 78-415, 78-416, 78-417, 78-418, 78-419, 78-420, 78-421. Motion was seconded by Ms. Nevin and carried unanimously.

Action was deferred on Petition Nos. 78-217, 78-408, 78-409, 78-411, 78-412, and 78-414.

RECESS

The Chairman declared the Property Appraisal Adjustment Board in recess until 1:00 p.m., Friday, September 22, 1978.

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The Property Appraisal Adjustment of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Friday, September 22, 1978, at 1:00 p.m.

Members present were:

L. H. Fortson, Jr., Chairman) Representing Board of County
Louis E. Driggers) Commissioners
Lamar S. Parrish (entered)
during the meeting)

E. 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.

Court Reporter: 9/22/78
Eleanor Carpenter Andersen
Carpenter Court Reporting