

PROPERTY APPRAISAL ADJUSTMENT BOARD

- 78-456 J. Peter Morrisey Not notarized and not considered.
 78-458 John H. Deam (See September 20, 1978)
 78-396 Dozier Hilliard Withdrawn
 78-397 Dozier Hilliard Withdrawn
 78-406 Cornell B. Smith
 Seeking review and adjustment of the assessed value.

Mr. Smith testified that this property in Holmes Beach was damaged by fire in 1963-1964 and he lives in a 14' x 10' area on the second floor. The remainder of the house is unlivable. Assessment of this property was reviewed by Mr. Kersey who stated that the condition of the house was taken into consideration in determining the assessed value.

- 78-410 E. S. Reasoner
 Seeking review and adjustment of the assessed value.

Mr. Reasoner appeared regarding the assessment of various parcels:

- Parcel 68646 - Reduced by the Property Appraiser to \$35,500.
Parcel 54001 - Reduced by the Property Appraiser to \$5,000.
 Mr. Reasoner did not agree with the reduced assessment on this parcel as portion has been given to DOT for the road and drainage.
Parcel 54003 - Reduced by the Property Appraiser to \$211,100.
Parcel 45614 - Structure has been removed from this property.
Parcel 45615 - Commercial building 10th Avenue East.
Parcel 46182 - Reduced by the Property Appraiser to \$17,300.
Parcel 51455 - Reduced by the Property Appraiser to \$725,120.
Parcel 73601 - 12.5 acres zoned agricultural.
Parcel 4709 - 18 acres unimproved pasture classified agricultural.
Parcel 30363 - 3/4 acres on 71st Street zoned R1A.
Parcel 56036 - Gas station and store in Oneco.
Parcel 54703 - Southern Palms Mobile Court on US 41 and Oneco Road, classified as a "D" park and consisting of mobile homes and rental cottages.

BEKER PHOSPHATE (78-15) MOTION TO QUASH SUBPOENA DUCES TECUM

The County Attorney announced for the record that as of 4:45 p.m. this date the Property Appraiser, Archie B. Powell, has filed a Motion to Quash Subpoena Duces Tecum which has been filed by Beker Phosphate Corporation. (To be ruled upon at time of hearing.)

(Recess)

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-422, 78-423, 78-425, 78-427, 78-432, 78-433, 78-435, 78-439, 78-440, 78-441, 78-443, 78-444, 78-446, 78-450, 78-451, 78-406, and 78-410. Motion was seconded by Mr. Driggers and carried unanimously.

Action was deferred on Petitions 78-86, 78-424, 78-437, 78-442, and 78-448.

RECESS

The Chairman declared to Property Appraisal Adjustment Board in recess until 1:00 p.m., Monday, September 25, 1978.

SEPTEMBER 25, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida reconvened in the Courthouse in Bradenton, Florida, Monday, September 25, 1978, at 1:00 p.m.

SEPTEMBER 25, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

Members present were:

Louis E. Driggers)	Representing Board of County
Lamar S. Parrish)	Commissioners
Ed Dick)	Representing School
Elizabeth Nevin)	Board

Chairman L. H. Fortson, Jr., was absent.

Also present were:

E. N. Fay, Jr., County Attorney
 Ralph Umana, Deputy Clerk
 Archie B. Powell, Manatee County Property Appraiser
 Robert Knowles, Attorney for the Property Appraiser
 Bill Kersey, Assistant to Property Appraiser

ELECTION OF TEMPORARY CHAIRMAN (LOUIS E. DRIGGERS)

The County Attorney announced that Chairman L. H. Fortson, Jr., has been called out of town due to an illness in the family and will not be present.

Motion was made by Mr. Parrish to nominate Louis E. Driggers temporary Chairman of the Property Appraisal Adjustment Board. Motion was seconded by Mr. Dick and carried unanimously.

78-15 Beker Phosphate Corporation
 Appeal of the disapproval of application for agricultural classification. Seeking review and adjustment of the assessed value.

Arguments were presented by Robert Knowles, Attorney for the Property Appraiser, and John Harllee, Attorney for Beker Phosphate, regarding the Subpoena Duces Tecum filed on behalf of Beker Phosphate and the Motion to Quash Subpoena Duces Tecum filed on behalf of the Property Appraiser.

Following discussion, motion was made by Mr. Dick to reserve consideration of this matter until later in the proceedings. Motion was seconded by Ms. Nevin and carried unanimously.

Motion was made by Mr. Dick to deny request for the appointment of a Special Master (letter dated August 18, 1978, from John P. Harllee III, Esquire). Motion was seconded by Ms. Nevin and carried unanimously.

Upon question by Mr. Harllee, Mr. Powell testified that the agricultural classification applied for by Beker was denied because the purchase price was more than three times the agricultural assessment. Mr. Powell further testified regarding the assessment of comparable properties owned by W. R. Grace, Swift, Texaco, and Phillips which are classified agricultural, and the assessment of the Beker property when owned by PPG Industries. The Property Appraiser pointed out that the assessment of these properties are controlled by court order.

Louis G. Bartow, President, Beker Phosphate Corporation, testified regarding use of the property: Presently used for citrus, cropland, and pastureland. The income from the citrus and leases was estimated at \$91,000. The property was purchased by Beker with the intent of mining for phosphate, and is subject to obtaining the required permits.

The hearing was continued to 10:30-11:00 a.m. Wednesday, September 27, 1978, to afford Mr. Harllee the opportunity to obtain further information from the Property Appraiser's office. Petitioner's Exhibit: #1 Notice of Denial of Application for Agricultural classification.

78-244 Trinity Shores, Ltd.

Withdrawn

78-256 William Vannie

Not signed nor notarized
 not considered.

 Court Reporter: 9/25/78
 Eleanor Carpenter Andresen
 Carpenter Court Reporting

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-454 Warren Towns
 Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. It was pointed out that the purchase price and petitioner's estimate of value were more than the assessment.

78-194 Michael A. Linsky, Trustee
 78-241 John Drilling, Trustee
 78-243 Jack M. Mezrah
 Seeking review and adjustment of the assessed value.

Michael A. Linsky, Esquire, represented the Petitioners on these two parcels on Longboat Key, zoned R-2. Petitions Nos. 78-194 and 78-241 represent one-half interest each in the same property. Factors considered to affect the value of the properties were set forth by Mr. Linsky: coastal construction control line and building variances; depth of property; expense of platting; environmental controls on removal of certain plant life (seaoats, etc.) and location of the property in relation to the road and traffic noises. In addition, a contract exists on the sale of the one-half interest owned by Mr. Drilling in the amount of \$80,000. Assessment of the property and comparable sales were reviewed by Mr. Kersey. Further data to be submitted by Mr. Linsky prior to Wednesday, September 27, 1978, regarding coastal construction control line and the number of units which can be built on the property.

(Recess)

78-204 Elizabeth M. Lindsay
 Seeking review and adjustment of the assessed value.

Thomas Randall Hayden appeared as agent and read a statement from Mr. Lindsay regarding this parcel which is a parking lot on 10th Street. Mr. Lindsay questioned the assessment on this parcel which is in a location designated by the City of Bradenton as a depressed area. The assessment of this property was reviewed by Mr. Kersey.

78-205 Elizabeth M. Lindsay
 Seeking review and adjustment of the assessed value.

Mr. Hayden read a statement from Mr. Lindsay regarding this property which is presently leased to Mather's. Information was provided regarding purchase price, improvements, and income. It was Mr. Lindsay's contention that depreciation and obsolescence was not taken into consideration. Condition and maintenance of the property was reviewed. The assessment and comparable sales were reviewed by Mr. Kersey.

78-19 Heidi H. and Harry J. Boothe
 Seeking review and adjustment of the assessed value.

Walter R. Talley, Esquire, represented Harry J. Boothe and P. Allen Schofield, Esquire, represented Heidi H. Boothe. Mr. Boothe testified regarding the use of the one tract consisting of 136 acres, zoned M-1, and owned jointly by the petitioners. The property has had the greenbelt classification until this year and is used for pasture and hay (50-60 head of cattle). Ms. Boothe testified regarding the use of the tract totaling 11.2 acres which also is used for cattle. The Property Appraiser advised that the agricultural classification was denied because there was no evidence of any cattle on the property.

78-294 Industrial Glass Co., Inc.
 78-295 Tropicana Products Inc.
 78-297 B & H Project Inc.
 Seeking review and adjustment of the assessed value.

Documents received from the Petitioner to be reviewed and considered on September 27, 1978.

SEPTEMBER 25, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

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

Ernest S. Marshall, Esquire, appeared on behalf of the Petitioner. Mr. Marshall reviewed the petition which was continued from September 13, 1978. Although application for the agricultural classification has not been filed, the property has always been used for agricultural related purposes. Questions were directed to the Property Appraiser regarding the method used in assessing the property. The Property Appraiser advised that the assessment has been reduced to \$18,200.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-454, 78-204, 78-205, 78-222, 78-194, 78-241, and 78-243. Motion was seconded by Mr. Parrish and carried unanimously.

Action was deferred on Petition No. 78-19.

DEFERRED ITEMS

The Property Appraiser made the following report regarding petitions deferred for further review:

- 78-168 C. H. Carrier - Reduced to \$17,500
- 78-249 W. H. and Nancy Peters - Reduced to \$15,890
- 78-385 Rebecca B. Quagliana - Reduced to \$34,260
- 78-437 Guy W. and Evelyn Coffey - No Change
- 78-439 Fannie K. Cooper - No Change (not in borrow pit)
- 78-442 Robert F. Hardgrove - No Change (lot is buildable)

MOTIONS

Tentative action was taken on petitions as follows:

Based upon the additional information provided by the Property Appraiser, motion was made by Ms. Nevin to deny Petition Nos. 78-168, 78-249, 78-385, 78-437, 78-439, and 78-442. Motion was seconded by Mr. Dick and carried unanimously.

RECESS

Mr. Driggers declared the Property Appraisal Adjustment Board in recess until 9:00 a.m. Wednesday, September 27, 1978.

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SEPTEMBER 27, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Wednesday, September 27, 1978, at 9:00 a.m.

- Members present were:
- Louis E. Driggers, Temporary Chairman)
 - Lamar S. Parrish) Representing Board of
 - Dan P. McClure) County Commissioners
 - Ed Dick)
 - Elizabeth Nevin) Representing School
 -) Board

Chairman L. H. Fortson, Jr., was absent.

- Also present were:
- E. N. Fay, Jr., County Attorney
 - Ralph Umana, Deputy Clerk
 - Archie B. Powell, Manatee County Property Appraiser
 - Bill Kersey and George Dries, Assts. to Property Appraiser

The meeting was called to order by Mr. Driggers, temporary Chairman.

Court Reporter: 9/27/78
Eleanor Carpenter Andersen
Carpenter Court Reporting