

SEPTEMBER 30, 1987

The Property Appraisal Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Bradenton Financial Center, 1401 Manatee Avenue West, Bradenton, Florida, Wednesday, September 30, 1987, at 9:12 a.m.

Present were:

Kent G. Chetlain, Chairman)	Representing Board of
Westwood H. Fletcher, Jr.)	County Commissioners
James J. McGrath)	
Ruby Byrd)	Representing School Board

Absent was: Gilbert McNeal, Vice-Chairman

Also present were:

Patricia McVoy, Assistant County Attorney
Richard H. Ashley, Chief Deputy Clerk, representing
R. B. Shore, Clerk of Circuit Court
Frank Perkins, Property Appraiser
Donald Hadsock, Attorney for Property Appraiser

Representatives of the various news media were present.

The meeting was called to order by Chairman Chetlain.

All witnesses/staff giving testimony were duly sworn.

RAILSIDE INDUSTRIAL PARK

Frank Perkins, Property Appraiser, objected to this request being heard.

Robert F. Lucas, on behalf of the property owners of Railside Industrial Park, referred to his letter (9/10/87) to the Chair requesting an opportunity to file a petition after the deadline (9/8/87). He stated that Bill Kersey, Property Appraiser's office, had revised the assessment for the property, but written notice was not received until September 10, 1987.

(Enter Mr. Fletcher)

Mr. Kersey stated there was an addition error in the original assessment and usual procedure is to advise the taxpayer verbally, not with written statements. Mr. Lucas was advised of the correction in time to file a petition.

Patricia McVoy, Assistant County Attorney, advised there is no petition before the Board to be heard. Any provision for postal error is applicable only to Homestead Exemptions.

Disposition: Ms. McVoy to review the statutes to determine if there is any provision by which the Board may hear the petition.

87-018 EDWARD J CIPRIANI

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DENIED

(Requesting review of assessed valuation)

Testimony: Petitioner - Edward Cipriani stated the assessment was lowered, however, the property was divided illegally. He cannot get building permits due to the illegal cut.

Discussion: Board of Zoning Appeals; formal subdivision of property; access problems; private road, etc.

Property Appraiser - The assessment is fair even with the problems being taken into consideration.

87-020 SIGMUND AND JOHANNA TALFORD

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DENIED

(Requesting review of assessed valuation)

Testimony: Petitioner - Sigmund Talford stated the area is flooded and there is an odor emanating from a lift station in the area. The property is in the 75 LDN zone from the airport. He has owned the property for six years.

Property Appraiser - Garner Merrick stated the property card had indicated three bedrooms instead of two; however, the square footage was correct which would not make a difference in the assessment.

87-025 STANLEY H BECK

DENIED

(Requesting review of assessed valuation)

Petitioner/Representative not present. Determination based upon petition.

Mr. Merrick stated the assessment had been reduced and reviewed a comparable sale.

87-026 THEODORE C STEFFENS

DENIED

(Requesting review of assessed valuation)

Testimony: Petitioner - Anna Steffens stated the assessment was lowered; however, a comparable sale was \$47,000 and she requested a further reduction to that figure. A copy of the notice of the sale was entered into the record. The property was purchased for \$76,000 and has been on the market for several years.

Discussion: Marketing of the property.

Property Appraiser - Mr. Merrick stated the comparable sale was a foreclosure which cannot be considered an arms-length transaction. The assessments were reduced to \$62,415. Under new Internal Revenue Service laws, duplexes are no longer considered tax shelters.

87-046 STANLEY AND BETSY JOHNSON

APPROVED

(Requesting review of assessed valuation)

Testimony: Petitioner - Stanley and Betsy Johnson stated the property cannot be sold because the land was divided illegally. He stated no realtor will show the property, no bank will finance the property, and the property has no value as long as the problem exists.

Property Appraiser - Mr. Kersey stated the assessment was reduced to \$53,922, which is \$4,000 under the existing mortgage. He contacted Barnett Bank which indicated if financing exists, there should be no problem with refinancing.

Discussion: Abstract used for financing was on the entire parcel before dividing; property cannot be considered without value, etc.

Donald Hadsock, counsel for Property Appraiser, stated the taxpayer must show 1) that the value placed on the property is arbitrary or not supported by any reasonable basis, and 2) what the value is.

Mr. Johnson stated the square footage price is higher than other properties in the area.

Mr. Kersey stated residential property is not appraised on a square-foot basis.

Recess/Reconvene. All members present except Mr. McNeal.

87-053 JAMES DRINAN

DENIED

(Requesting review of assessed valuation)

Petitioner/Representative not present. Determination based upon petition.

87-085 GARY D BOGART

DENIED

(Requesting review of assessed valuation)

Testimony: Petitioner - Gary Bogart submitted comparable sales in the area. He stated the assessment had been reduced to \$109,000 but that it should be lowered to \$95,000 to take into consideration closing and sales costs.

Property Appraiser - Mr. Merrick stated comparable lot sales range from \$34,500 to \$41,000. Bay Lake Estates (waterfront) lots are assessed at \$35,000. He reviewed comparable sales.

Mr. Bogart stated the comparables used by the Property Appraiser were not in Coral Lakes and that Bay Lakes Estates is not comparable to Coral Lakes.

Mr. Merrick stated lot 16, including house, in Coral Lakes sold for \$155,886 and another comparable was sold for \$135,500.

87-098 KENNETH AND GERALDINE MILLER

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APPROVED

(Requesting review of assessed valuation/homestead exemption)

Testimony: Petitioner - Geraldine Miller stated she was not contesting the valuation, only denial of homestead exemption because her card was not received by the Property Appraiser.

Property Appraiser - Mr. Perkins stated it is not proper procedure to hear homestead exemption at this time. Mr. Perkins read Dot Knuckles' report stating the renewal card was not received by the Property Appraiser.

Mr. Hadsock advised that the Board may grant homestead exemption if a postal error is shown.

Mrs. Miller submitted a portion of the renewal card with a hand-written note as to the mailing date.

87-017 ALOISE A AND LUELLA J SEDLAK

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Testimony: Petitioner - Aloise Sedlak stated he purchased the lot for \$40,000 in April 1987 to prevent obstruction of his view of the golf course (Desoto Lakes Country Club). Mr. Sedlak stated the lot is shaped oddly, causing problems for building.

Property Appraiser - Robin Tardiff, Property Appraisers office, stated Mr. Sedlak purchased the property after January 1987, therefore, the purchase price could not be considered by the Property Appraiser for assessment purposes this year. Other lots sold for approximately \$50,000. Subject property has more golf course frontage than comparable sales.

87-019 ELIZABETH M LINDSAY

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Petitioner/representative not present. Determination based upon petition.

Hans Hollingsworth, Property Appraiser's office, stated the condominium, 5400 Gulf Drive, had a sale in 1987 for \$90,000 which cannot be considered. Other comparables used by the petitioner have the same square footage, but do not have gulf frontage.

Mr. Kersey stated furnishings should not be included in the documentary stamp figure.

87-027 JEANNE L WILSON

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Petitioner/representative not present. Determination based upon petition.

Mr. Hollingsworth stated the property is a 1,200 square-foot model in Wildewood Springs assessed at \$49,572.

87-031 and 87-032 JOHN F BROWNING

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Petitioner/representative not present. Determination based upon petition.

Mr. Hollingsworth advised the properties are in Heritage Village West and are duplex condominiums; based on 1986 sales, the assessment is correct.

87-036 MARK RICHARD CZACHOWSKI

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Petitioner/representative not present. Determination based upon petition.

Mr. Hollingsworth stated this unit sold in the last section of the condominium at a reduced price.

87-037 HARVEY C AND JESSIE F JANKE

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DENIED

(Requesting review of assessed valuation/homestead exemption)

Testimony: Petitioner - Harvey Janke submitted Exhibits A through P. He stated the structure of the building is deteriorating and market in the area is depressed. The assessment reflects a 25 percent increase, whereas the annual inflation rate is approximately 5.5 percent. He stated an adjacent lot is assessed for \$10,000 less.

Property Appraiser - Mr. Kersey stated the adjacent lot was mistakenly assessed at a lower amount. The property card reflects a \$50,000 assessment, however, the proper figures were not entered in the computer.

Mr. Tardiff stated the correct values in the neighborhood are in the range of \$170,000 to \$180,000. All property on Palm Aire Drive was reassessed.

Mr. Janke verified the property is valued for at least \$150,000.

87-038 JAMES L AND LADDAR DELANEY

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DENIED

(Requesting review of assessed valuation)

Petitioner/representative not present. Determination based upon petition.

Mr. Hollingsworth stated that one unit under this petition is a small unit at Regatta Pointe and the other is a large unit. He stated the units are on the market for \$139,900 and \$175,900. There were only two sales in 1986, therefore, the assessments are based on 1985 sales.

Recess/Reconvene. All members present except Mr. McNeal.

87-099 AMERIFIRST DEVELOPMENT

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CONTINUED

The Property Appraiser requested, and petitioner concurred with, deferral of this petition until Friday, October 2, 1987 in order to review additional information.

87-035 LOIS SHIVER

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WITHDRAWN

(Requesting review of assessed valuation/homestead exemption)

Testimony: Petitioner - Gene Wilson, son of the petitioner, stated the homestead renewal card was not returned to the Property Appraiser as Mrs. Shiver and Mr. Wilson had been ill.

Property Appraiser - If petitioner would withdraw the petition, the Property Appraiser would grant Homestead Exemption.

Mrs. Shiver withdrew the petition.

87-023 - 360 NORTH CONDOMINIUM ASSOCIATION

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CONTINUED

(Requesting review of assessed valuation)

Testimony: Petitioner/Representative, William Dolan, stated the Association acquired the parcel from the developer and that the existing zoning is R-1SF. Building restrictions on the parcel are based on a survey (parcel is seaward from the Coastal Control Construction Line). In order to develop the property, developer must acquire 1) permit from Department of Natural Resources, 2) permit from Corps of Engineers and 3) variance from Town of Longboat Key. Letter from Scott Christiansen, Counsel for Longboat Key, confirming telephone conversation regarding a variance for the parcel, was entered into the record. Mr. Dolan stated the assessment is based upon the zoning, which allows five dwelling units; however, Mr. Christiansen advised a variance may possibly be granted to build one unit.

Mr. Dolan referred to a Preemptory Writ of Mandamus affecting future development of the parcel. He stated the assessment should be reduced to \$100,000 - \$115,000.

Steven Judd, also representing the petitioner, stated there was difficulty getting information regarding the Writ of Mandamus. He requested an opportunity to obtain additional information.

Property Appraiser - Mr. Perkins questioned if the Association would abandon any rights to develop the parcel.

Mr. Hadsock inquired if the Association had investigated transferring the development rights to the property because the County has prohibited development on the adjacent property, Greer Island. Mr. Judd stated the Association would have to make the final decision; however, a compromise may be reached for this year.

Patricia McVoy, Counsel to the Board, advised that in order to transfer development rights, Declaration of Covenants must be recorded prior to January 1, 1987.

Mr. Kersey stated the appraisal on the 5.6 acres was based on the zoning, which would allow five units. The problem is not the value of the parcel but land use. The Association does not own any beach front, but the parcel under question surrounds the condominium, thereby making it a beach-front condominium. There is a 22 percent difference between bay-front and beach-front condominiums. The parcel is not contained in the Declaration of Condominium.

Mr. Judd stated the parcel does enhance the condominium, however, a method of valuing that enhancement need to be identified.

Disposition: Deferred to October 2, 1987, morning session.

<u>87-024 HENRY R SCHMIDER</u>	-	<u>APPROVED</u>
<u>87-033 DOROTHY E CARBINO</u>	-	<u>APPROVED</u>
<u>87-106 GOSHEN WOODWARD DEVELOPERS INC</u>	-	<u>APPROVED</u>
<u>87-107 GREAT SOUTHERN FEDERAL SAVINGS BANK</u>	-	<u>APPROVED</u>

PALMS OF TERRA CEIA SPECIAL TAXING DISTRICT
(Requesting review of assessed valuation)

Testimony: Petitioner/Representative, Robert Pickett, represented all four petitioners which entails property owned in the Palms of Terra Ceia Special Taxing District. He submitted a booklet of diagrams and photographs (9/29/87) of the site. He reviewed the history of the site wherein the the Taxing District was created and bonds were sold to finance infrastructure and improvements. The \$11.5 million funded by the bond sale has been spent with only half of the improvements made. The land is subject to the \$11.5 million debt, therefore, no owners can sell units, and a developer would have to provide an additional \$11.5 million. Thirty-eight units have been sold in the building known as 10 Downing Street.

Dorothy Carbino stated the golf course is maintained, however the 4th and 5th holes are owned by another entity. The District is responsible for the roads.

Mrs. Carbino advised she purchased a unit after the loss of her husband as she wanted to live in a secure environment with amenities. She purchased the property for \$122,000, \$70,000 cash which was the money received from the sale of her previous home. She is the only owner who lives in the building. She stated that the City of Palmetto charged the residents for water for the entire building (\$2,800 per month).

Discussion: Receivership; Condominium Association; assessment of the property; etc.

Mr. Pickett advised there had been a request to adjust the assessments for the units down to 25 to 33 percent of the present assessment. An appraisal had been done in March 1987 for Goshen Woodward Developers stating 29 units were worth \$1,060,000 with the assumption the bond problems would be resolved in twelve months, which will not happen.

Mr. Hadsock inquired if Goshen Woodward Developers Inc. and Great Southern Federal Savings Bank are attempting to sell the units acquired in foreclosure. Mr. Pickett stated the clients are willing to sell the units but cannot due to property being encumbered.

Mr. Hollingsworth stated the condominium is a platted parcel. The building, tennis court and swimming pool are the common areas. Nine units were sold, but only five were arms-length transactions.

Recess/Reconvene. All members present except Mr. McNeal.

<u>87-101 SUN GROUP</u>	-	<u>DENIED</u>
(Requesting review of assessed valuation)		
Petitioner/Representative not present. Determination based upon petition.		

Mr. Kersey stated the assessment was correct.

<u>87-108 SENIOR MEADOWS</u>	-	<u>DENIED</u>
(Requesting review of assessed valuation)		
Petitioner/Representative not present. Determination based upon petition.		

Mr. Kersey stated the assessment was correct.

87-109 & 87-110 STEAK AND ALE RESTAURANT -

DENIED

(Requesting review of assessed valuation)
Petitioner/Representative not present.

Determination based upon petition.

Mr. Kersey stated the assessment was correct.

87-114 H P HORTON -

DENIED

(Requesting review of assessed valuation)
Petitioner/Representative not present.

Determination based upon petition.

Mr. Tardiff stated an adjustment had been made to the assessment.

87-115 RAYMOND AND MARYLOU SABBAG -

CONTINUED

(Requesting review of assessed valuation)
Petitioner/Representative not present.

Determination based upon petition.

Disposition: Continued to October 2, 1987.

MOTIONS

Motion was made by Mr. Fletcher, seconded by Mrs. Byrd and carried unanimously, to uphold the determination of the Property Appraiser on Petitions 87-018, 87-020, 87-025, 87-026, 87-053, 87-085, 87-027, 87-031, 87-032, 87-036, 87-037 and 87-038.

Motion was made by Mr. Fletcher to uphold the Property Appraisers action with regard to the Robert F. Lucas matter. The motion died for lack of a second.

Motion was made by Mr. Fletcher that the request by Mr. Lucas (Railside Industrial Park) for consideration of his petition be denied. Motion was seconded by Mr. McGrath and carried unanimously.

Motion was made by Mr. Fletcher, seconded by Mrs. Byrd and carried unanimously, to set the assessed value of 87-46 (Johnson) at \$50,000.

Motion was made by Mr. Fletcher to grant Homestead Exemption on 87-98 (Miller). Motion was seconded by Mrs. Byrd and carried unanimously.

Motion was made by Mrs. Byrd, seconded by Mr. Fletcher and carried unanimously, to uphold the determination of the Property Appraiser on 87-017 (Sedlak).

Motion was made by Mr. McGrath, seconded by Mr. Fletcher and carried unanimously, to uphold the determination of the Property Appraiser on 87-019 (Lindsay).

Motion was made by Mr. Fletcher, seconded by Mr. McGrath and carried unanimously, to uphold the determination of the Property Appraiser on 87-101, 87-108, 87-109, 87-110 and 87-114.

With regard to 87-024 (Schmider), 87-033 (Carbino), 87-106 (Goshen) and 87-107 (Great Southern), in light of the present legal clouds and entanglements of the Palms of Terra Ceia Development, the uncompleted status of the project, and the physical condition of the remaining assets, Mr. Fletcher moved that the appraised values be set at twenty-nine percent of that which has been set by the Property Appraiser thus far. Motion was seconded by Mrs. Byrd.

Motion was amended that the appraised value be set at thirty percent.

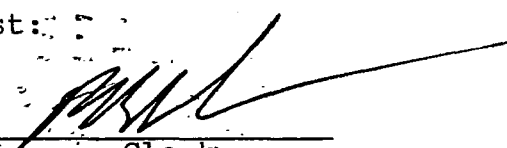
Voting "Aye" were Mr. Fletcher, Mrs. Byrd, and Mr. Chetlain. Voting "Nay" was Mr. McGrath. Motion carried.

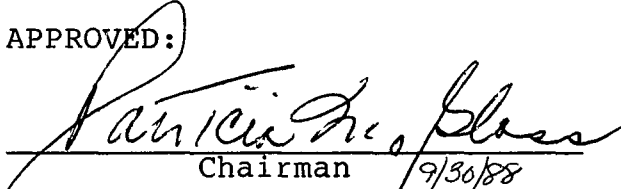
MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Attest:

APPROVED:


Clerk


Chairman 9/30/88

Adj: 4:30 p.m.