

**PETITIONS SEEKING REVIEW AND ADJUSTMENT OF
(A) ASSESSED VALUE (B) PERSONAL PROPERTY
ALPHABETICAL INDEX
1989**

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BEALLS DEPARTMENT STORES INC	89-063		WITHDRAWN
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CARMEL APARTMENTS	89-021		WITHDRAWN
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CORTEZ PLAZA INC	89-060		WITHDRAWN
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MCCLENDON, CORINE S	89-031	09/25/89	A 09/25/89
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PATEL, VASANT B	89-029		WITHDRAWN
PATEL, VASANT B	89-030		WITHDRAWN
PHILLIPS, IRWIN L	89-017	09/27/89	A 09/27/89
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ROBINSON, ESEL	89-014	09/25/89	D 09/25/89
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SEPTEMBER 25, 1989

The Property Appraisal Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Monday, September 25, 1989, at 9:15 a.m.

Present were:

Maxine M. Hooper, Chairman) Representing the Board
Edward W. Chance) of County Commissioners
Kathy A. Snell)
Elizabeth Nevin, Vice-Chairman) Representing the
Ruby Byrd) School Board

Also present were:

Patricia McVoy, Assistant County Attorney
Susan G. French, 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 Hooper.

All witnesses/staff giving testimony were duly sworn.

HOMESTEAD EXEMPTION

Donald Hadsock, Counsel for Property Appraiser, stated Florida Statute 196.011(8) provides for filing a petition to the Property Appraisal Adjustment Board when application for Homestead Exemption has not been made due to extenuating circumstances. He stated each petition should be considered on a case by case basis.

89-34 FAITH UNITED METHODIST CHURCH - CONTINUED

(Request review of assessed valuation)

Dorothy Knuckles, Property Appraiser's Office, stated the church was under construction as of January 1 but did not make an application for exemption. The assessment is for land only.

Rick Ashley and Hank Krause, representing the petitioner, stated the land was donated in 1984; deed restrictions limit use of the property to only a United Methodist Church; questioned the market value of property if it cannot be sold; showed copies of the December-January Newsletter showing photographs of the church under construction.

Mr. Ashley stated Florida Statute 196 does not clearly define religious use. In 1988, at least one service had been held on the property as well as several meetings. He did not know why an application had not been filed.

Frank Perkins, Property Appraiser, stated deed restrictions may affect value of land.

Mr. Hadsock addressed "actual use" of property as of January 1.

Mr. Ashley requested the deed restrictions be considered for a lower assessment if the Board could not consider the exemption.

89-12 MYAKKA CITY BAPTIST CHURCH - GRANTED

(Request for review of assessed valuation)

Mrs. Knuckles stated the property was purchased June 1988; property is adjacent to church and used for Sunday School rooms; no application for exemption.

Bobby Maddox, representing petitioner, was under the impression that the property was exempt because it adjoined other church property.

Mr. Hadsock stated that the application addresses valuation, not exemption; however, Mr. Maddox stated he was requesting an exemption.

89-67 HOPE PRESBYTERIAN CHURCH - DENIED

(Request for review of assessed valuation)

Mrs. Knuckles stated the property was purchased March 1988; property is vacant; Special Permit for church and day care facility in December 1988; Building Permit July 1989; no application for exemption.

Randy Greenwald, Pastor of Hope Presbyterian Church, stated that no application for exemption was made because the church had the exemption in the past. He referred to letters sent to the Tax Collector questioning the 1989 tax bill. He stated the property was not considered an investment; the intent is to build a church facility; there have been services and a picnic on the site.

89-71 CHURCH OF THE TRINITY - DENIED

(Request for review of assessed valuation)

Mrs. Knuckles stated there was no application for exemption; house on property was used as church office; plans to build church after road is completed; utilities not in service until February 1989; purchase price of \$116,000; assessment of \$72,604.

Reverend Robert Pierce, Pastor of Church of the Trinity, stated he was in Sarasota Memorial Hospital for three weeks in January. He was under the impression that church-owned property was exempt. He stated the church could not be built until Lockwood Ridge Road was paved.

89-76 THE GOSPEL CRUSADE, INC. - CONTINUED

(Request for review of assessed valuation)

Mrs. Knuckles stated the petitioner constructed a large building connected to the sanctuary, but did not apply for an exemption. The building contains offices and Sunday School rooms. The new structure was assessed at \$1,258,209.

Bill Kersey, Property Appraiser's Office, stated the structure has a common wall with the sanctuary, however, it could be a separate structure. If an application had been made, a percentage exemption could have been made.

Warren Schoder, representing the petitioner, stated he understood that no application would be necessary because the structure was connected to an exempt structure. Approximately two-thirds of the new structure was used for school rooms.

HOMESTEAD EXEMPTIONS

Mr. Perkins submitted three notices sent from his office with information for homeowners regarding homestead exemption.

89-10 THELMA H. STALNAKER - APPROVED

(Request for homestead exemption)

Mrs. Knuckles stated the petitioner moved in 1988, but she failed to apply for the homestead exemption.

Thelma Stalnaker stated she had homestead exemption since 1973, and she did not know she should apply for a new exemption. She requested the exemption be reinstated.

Recess/Reconvene. All members present.

89-13 DAN S. BLALOCK - APPROVED

(Request for homestead exemption)

Petitioner/Representative not present. Determination based upon petition.

Discussion: Petitioner moved into home in 1985; extenuating circumstances outlined in petition.

89-14 EDESEL ROBINSON - DENIED

(Request for homestead exemption)

Mrs. Knuckles stated the property had been titled in the name of Mr. Robinson's former wife. As part of a divorce settlement, the property was deeded to Mr. Robinson and he did not apply for an exemption.

Mr. Robinson stated that he did not receive a "New Homeowner's Letter" from the Property Appraiser's Office.

89-15 ELAINE A. COCHRAN - DENIED

(Request for homestead exemption)

Petitioner/Representative not present. Determination based upon petition.

Mrs. Knuckles stated the petitioner purchased the property from someone with an exemption, but did not file for homestead exemption in her name.

89-31 CORINE S. MCCLENDON - APPROVED

(Request for homestead exemption)

Mrs. Knuckles stated the petitioner built a home on the property in 1988, but did not file for homestead exemption.

Corine McClendon, petitioner, stated she purchased the property from Farmers Home Administration; was not advised she should make an application; stated she did not receive a "New Homeowner's Letter".

Mr. Perkins reviewed the process for sending out the "New Homeowner's Letter".

89-32 DONALD R. AND DARLENE L. JONES - DENIED

(Request for homestead exemption)

Petitioner/Representative not present. Determination based upon petition.

Mrs. Knuckles stated the petitioners purchased property from someone with an exemption, however, failed to make application in their name.

89-33 WILLIAM REED, JR. AND CYNTHIA B. COOK - DENIED

(Request for homestead exemption)

Mrs. Knuckles stated that the petitioners own three parcels with homestead on one parcel. In 1985, the petitioners moved and made an application for homestead in 1986. The renewal notice was returned to the Property Appraiser in 1989.

William Cook, petitioner, stated he received a notice stating that homestead exemption was automatic, therefore, he assumed a new procedure was in effect and no application was necessary.

89-43 CHARLES F. & ERMA L. CAMPBELL - DENIED

(Request for homestead exemption)

Mrs. Knuckles stated the petitioners received homestead from the previous owner in 1988 and did not file an application in 1989.

Charles Campbell, petitioner, stated he was not aware he had to make application. His original mailing address was not correct, therefore, he did not receive the "New Homeowner's Letter".

89-56 ROBERT S. FEELEY - DENIED

(Request for homestead exemption)

Petitioner/Representative not present. Determination based upon petition.

Mrs. Knuckles stated the condominium was jointly owned by Mr. Feeley and his son, with Mr. Feeley receiving homestead. In September 1988, a request for change of address was received by the Property Appraiser, therefore, it was assumed that the individual had moved and the exemption was removed.

89-25 PATRICK E. & REBECCA M. MOWRY - APPROVED

(Request for homestead exemption)

Mrs. Knuckles stated the petitioners had homestead exemption on other properties, however, did not apply in 1989.

Patrick Mowry, petitioner, stated his wife had a difficult pregnancy during the filing time. The baby was born February 27, 1989 which was at the end of the filing period.

89-53 GMT USA, INC. - DENIED

(Request for review of assessed valuation)

Petitioner/Representative not present. Determination based upon petition.

Lofton Cobb, Property Appraiser's Office, stated the assessment of \$118,770 was fair. The personal property was purchased at auction, which is not representative of market value.

89-90 GLENN BARUCH - DENIED

(Request for review of assessed valuation)

Glenn Baruch, petitioner, stated he purchased restaurant equipment used at Cia's Petite Cafe from C&S Bank. The purchase price was \$30,000. He stated there was no original equipment inventory, therefore, his assessment should not be based on historical data. He did not feel his purchase was a distress sale.

Mr. Perkins stated that C&S Bank got the property through a foreclosure, therefore, it is considered a distress sale.

Mr. Baruch stated he paid more for the equipment because it was all located in one place and improvements were already in the building. He signed a new lease.

Mr. Cobb stated a revised assessment of \$131,527 was based on historical data, with the final revised assessment of \$67,400.

Discussion: Depreciation; Department of Revenue provides commercial indexes.

Mr. Cobb stated he used figures provided by the original purchaser of the equipment. Assessments are based on purchase price of new equipment with proper depreciation applied.

Mr. Perkins stated that certain personal property items had been removed from the assessment due to the inability to determine all original equipment.

(Depart Ms. Snell)

89-92 SUNBELT SALES AND RENTALS, INC. - DENIED

(Request for review of assessed valuation)

Mike Strzelec, Sunbelt Sales and Rentals Inc., stated purchase price of equipment could not be substantiated in the previous year, however, invoices had been found which indicate a discounted purchase price. Assessment does not represent value based on the original price. He stated the Personal Property Tax Return was based on incorrect figures.

With permission of the petitioner, B. J. Love, Property Appraiser's Office, submitted copies of the Tangible Personal Property Tax Return. He stated the value is based upon new cost, not the price paid.

89-93 BRADENTON SPA, INC. - DENIED

(Request for review of assessed valuation)

Petitioner/Representative not present. Determination based upon petition.

Mr. Cobb stated the equipment was purchased in a distress situation.

MOTIONS

Motion was made by Mrs. Byrd, seconded by Mrs. Nevin and carried unanimously, to continue **89-34 (Faith United Methodist Church)** to September 27, 1989.

Motion was made by Mr. Chance and seconded by Mrs. Byrd, to grant the exemption in **89-12 (Myakka City Baptist Church)**. Voting "Aye" were Mr. Chance, Mrs. Byrd and Mrs. Hooper. Voting "Nay" was Mrs. Nevin. Motion carried.

Motion was made by Mrs. Byrd, seconded by Mrs. Nevin and carried unanimously, to deny the exemption in **89-67 (Hope Presbyterian Church)**.

Motion was made by Mrs. Byrd, seconded by Mrs. Nevin and carried unanimously, to deny the exemption in **89-71 (Church of the Trinity)**.

Motion was made by Mrs. Byrd, seconded by Mr. Chance and carried unanimously, to continue **89-76 (Gospel Crusade)** to September 27, 1989.

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(Cont'd)

Motion was made by Mr. Chance, seconded by Mrs. Hooper and carried unanimously, to grant the exemption on 89-10 (Stalnaker).

Motion was made by Mr. Chance, seconded by Mrs. Nevin and carried unanimously, to grant the exemption on 89-13 (Blalock).

Motion was made by Mrs. Nevin, seconded by Mr. Chance and carried unanimously, to deny the exemption on 89-14 (Robinson).

Motion was made by Mrs. Nevin, seconded by Mrs. Byrd and carried unanimously, to deny the exemption on 89-15 (Cochran).

Motion was made by Mrs. Byrd, seconded by Mr. Chance and carried unanimously, to grant the exemption on 89-25 (Mowry).

Motion was made by Mr. Chance, seconded by Mrs. Byrd and carried unanimously, to grant the exemption on 89-31 (McClendon).

Motion was made by Mrs. Nevin, seconded by Mrs. Byrd and carried unanimously, to deny the exemption on 89-32 (Jones).

Motion was made by Mrs. Byrd and seconded by Mrs. Nevin, to deny the exemption on 89-33 (Cook). Voting "Aye" were Mrs. Byrd, Mrs. Nevin and Mrs. Hooper. Voting "Nay" was Mr. Chance. Motion carried.

Motion was made by Mrs. Nevin, seconded by Mrs. Byrd and carried unanimously, to deny the exemption on 89-43 (Campbell).

Motion was made by Mrs. Nevin, seconded by Mr. Chance and carried unanimously, to deny the exemption on 89-56 (Feeley).

Motion was made by Mr. Chance, seconded by Mrs. Nevin and carried unanimously, to uphold the Property Appraiser's determination on 89-53 (GMT USA).

Motion was made by Mrs. Nevin, seconded by Mr. Chance and carried unanimously, to uphold the Property Appraiser's determination on 89-90 (Baruch).

Motion was made by Mr. Chance, seconded by Mrs. Byrd and carried unanimously, to uphold the Property Appraiser's determination on 89-92 (Sunbelt).

Motion was made by Mrs. Byrd, seconded by Mrs. Nevin and carried unanimously, to uphold the Property Appraiser's determination on 89-93 (Bradenton Spa Inc.).

MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Attest:

APPROVED:


Clerk


Chairman 7/27/90

Adj: 1:12 p.m.
/sgf