

PETITIONS FOR HOMESTEAD AND OTHER EXEMPTIONS
ALPHABETICAL ORDER
1991

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BRAND, LELAND H & JULIA S	HE91-312	08/12/91	D 08/12/91
BROOKS, DARON WILEY	HE91-103	08/12/91	D 08/12/91
BURGER, ROBERT C TR	HE91-201	08/12/91	D 08/12/91
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JACOME, FRANCES	HE91-314	08/12/91	D 08/12/91
JEWELL, JEWELL E	HE91-102	08/12/91	D 08/12/91
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MITCHELL, PAUL/MITCHELL, MILLER	HE91-118	08/12/91	D 08/12/91
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WILKINS, ELIZABETH	HE91-200	08/12/91	D 08/12/91
WILSON, DAVID L	HE91-105	08/12/91	D 08/12/91
WOODS, WILLIAM A & MARILYN A	HE91-122	08/12/91	D 08/12/91
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JANUARY 17, 1991

The Property Appraisal Adjustment Board, Manatee County, Florida, met in SPECIAL SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Thursday, January 17, 1991 at 1:48 p.m.

Present were:

Maxine M. Hooper, Chairman) Representing Board of
Edward W. Chance) County Commissioners
Marjorie Kinnan, Vice-Chairman) Representing Manatee County
) School Board

Absent were:

Kathy Snell, Board of County Commissioners
Gilbert McNeal, Manatee County 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 Haddock, Attorney for Property Appraiser

News media notified, but not present.

The meeting was called to order by Chairman Hooper.

All witnesses/staff giving testimony were duly sworn.

SPECIAL HEARING MASTER

As to the recent request by Property Appraisal Adjustment Board (PAAB) members for information regarding a Special Hearing Master to hear petitions, Frank Perkins, Property Appraiser, stated he sent a questionnaire to Property Appraisers of neighboring counties seeking input and comments on the concept of Special Masters, if one is used, and the success rate of the hearing process by having a Special Hearing Master.

He introduced John Mikos, Property Appraiser for Sarasota County, to relay to the Board his observations on the advantages/disadvantages experienced by Sarasota County in using Special Masters to hear petitions.

Mr. Mikos stated Sarasota County has utilized a Special Hearing Master for the past several years with a tremendous success rate. More than 100 petitions were heard by the Special Master in 1989 at a total cost of \$16,000 for professional fees, reproduction fees, etc. Eighty percent of residential petitions did not appeal the assessment but the tax increase. Petitions for major corporations involved technical discrepancies on appraisals. The Special Master is required to provide findings of fact and conclusions of law in writing in the first PAAB hearing.

Discussion: Special Hearing Master position is advertised; mostly attorneys and members of the appraisal institute apply; local people are chosen; alternates are also chosen; person must be knowledgeable of exemption law; hourly rate for serving as Special Master; limiting amount of erroneous information to the Special Master to lessen professional fees and eliminate drawn out hearings; repetitious appeals; when PAAB overturns Special Master's decision; petition can by-pass the PAAB stage and file suit against the Special Master on his determination.

Recess/Reconvene. All members present except Ms. Snell and Mr. McNeal.

90-158 SCHROEDER-MANATEE INC. - APPROVAL CLARIFIED

(Approved 10/10/90)

Petition 90-158 was presented for Board discussion and to review the action taken on October 10, 1990, as the decision form was never executed or processed due to the uncertainty as to what was actually approved during the October meeting.

JANUARY 17, 1991

(Cont'd)

The Board had voted 4 to 0 to classify any isolated wetlands on the Schroeder-Manatee property, that do not have development approval, as rough native pasture (the 20 acres surrounded by tomato fields as well as any others) with the understanding that staff was to revisit the Schroeder-Manatee Ranch (SMI), measure the acreage that could not be used for row crop farming, and grant an adjustment based upon that entire acreage amount.

Mr. Chance stated the motion to classify the isolated wetlands was worded based upon the land use rotation method explained by Schroeder-Manatee Inc. representatives during the October 1990, meeting.

Discussion: The petition only references six parcels and not the entire acreage of the SMI ranch; SMI's request to have 1,778 acres reclassified and reassessed; reconsider the action taken; continue the hearing; intent of the PAAB when action was taken; staff interpretation of the action; establish appropriate value on the property and grant the petition based on what the PAAB approved; amended information on the petition; the fair market value of the six parcels is not identified on the petition; six parcels on the petition attachment do not reveal a numerical amount of acreage.

Roger Hill, representing Schroeder-Manatee Inc., stated the Property Appraiser staff has maps showing the entire amount of SMI acreage with wetlands and row crop acreage circled and measured totaling 1,778 acres of land. The 1,778 acres are classified as miscellaneous agriculture but should be classified into the appropriate pasture categories. Certain property within the SMI ranch has DRI approval, but is presently in agricultural use and being farmed.

C. John Clarke, President of Schroeder-Manatee Inc. (SMI), offered to break down the 1,778 acres into the specific pasture categories.

Discussion: The land rotation method is used for crops and cattle; rough native pasture requires a restoration period to rebuild soil and grass species; length of time a pasture should be allowed to rest.

Donald Haddock, Attorney for Property Appraiser, stated that if "unused agricultural" property is not being used for agricultural purposes, it technically does not qualify for an agricultural classification and should be taxed at its actual worth.

Mr. Perkins stated the category "unusable agricultural land" is defined as less than grove, less than row crop, but more than pasture, and was developed for the purpose of maintaining the agricultural classification.

A site and aerial map (presented 10/10/90) of the SMI ranch depicting isolated wetlands, conservation area and miscellaneous agriculture lands were displayed. Those portions of land add up to the 1,778 acres in question.

Mr. Haddock cited Florida Statute 193.501 which sets forth a procedure by which SMI can be granted the relief being sought in the petition by conveying development rights to the County.

Mr. Clarke stated that Schroeder-Manatee, Inc. would be amenable to the classification of rough native pasture for the 1,778 acres and be assessed accordingly.

Discussion: Entire SMI ranch is fenced; portions of property are tilled and fertilized; portions are leased for cattle grazing; best management practices are carried out to maintain the agriculture land; SMI meets the criteria for categorizing agricultural lands.

Motion - Identify 1,778 acres as Rough Native Pasture

Upon discussion, Mr. Chance moved that the 1,778 acres identified as "miscellaneous agriculture" be changed to a rough native pasture category and the value be based upon that identification. Motion was seconded by Mrs. Kinnan.

Recess/Reconvene - All members present except Mr. McNeal and Ms. Snell.

Mr. Chance called the question.

Motion carried 3 to 0.

Mrs. Kinnan requested that policy be reviewed for future references.

Mr. Chance suggested Chairman Hooper report to the County Commission and Mrs. Kinnan report to the School Board regarding the presentation given by Mr. Mikos on the Special Hearing Master.

Mr. Hadsock questioned the amount of acreage approved in the motion for Petition 90-158. He stated the actual amount of acreage should be 848.3 acres based upon discussions with the petitioner.

Discussion: The amended petition reflects a per acre appraisal of certain categorized lands, but does not show the value SMI feels the property is worth; total amount of acreage involved in the six parcels; the six parcels represent the total acreage owned by SMI (20,762 acres) and were used by the petitioner as examples only; 1,778 acres were classified as miscellaneous (unused) agriculture assessed at \$500/acre.

Motion - Include the 848.3 acres

Mr. Chance moved to correct the motion to include the 848.3 acreage. Motion was seconded by Mrs. Kinnan and carried 3 to 0.

Mr. Perkins stated that policy is being established to address similar situations in future hearings.

MEETING RECESSED

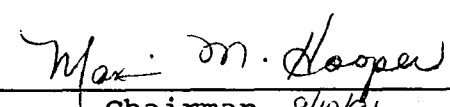
There being no further business, the meeting was recessed Sine Die.

Attest:



Secretary

APPROVED:



Chairman 8/12/91

Recess: 4:07 p.m.
/rll