

AUGUST 12, 1991

The Property Appraisal Adjustment Board, Manatee County, Florida, met in REGULAR SESSION in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Monday, August 12, 1991, at 9:05 a.m.

**Present were:**

Maxine M. Hooper, Chairman  
Kent G. Chetlain  
Ruby Byrd, Vice-Chairman  
Elizabeth Nevin  
Joe McClash, alternate, entered during meeting

**Absent was:** Kathy A. Snell, vacation

**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

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.

**1990 MEETING ADJOURNED**

Motion was made by Mrs. Nevin, seconded by Mr. Chetlain and carried 4 to 0, to adjourn the 1990 meeting of the Property Appraisal Adjustment Board (PAAB).

**1991 MEMBERS CONFIRMED**

Motion was made by Mr. Chetlain, seconded by Mrs. Nevin and carried 4 to 0, to confirm the 1991 Value Adjustment Board (VAB) members:

County Commission: Maxine M. Hooper, Chairman; Kathy Snell; Kent Chetlain; Joe McClash, alternate.

School Board: Elizabeth Nevin; Ruby Byrd; Karen VanNess, alternate.

**VICE-CHAIRMAN**

Mrs. Nevin moved to nominate Mrs. Byrd as Vice-Chairman by unanimous vote. Motion was seconded by Mr. Chetlain and carried 4 to 0.

**MINUTES**

Motion was made by Mrs. Nevin, seconded by Mr. Chetlain and carried 4 to 0, to approve the following PAAB minutes:

July 24, 1989	October 9, 1990
July 27, 1990	October 10, 1990
September 26, 1990	January 17, 1991

**FILING FEES (APPLICATIONS)**

Motion was made by Mrs. Byrd, seconded by Mrs. Nevin and carried 4 to 0, to confirm the applicants filing fee of \$15 per parcel, unless amended by legislation, for the 1991 VAB session.

**LATE FILINGS AND INAPPROPRIATE FORMS**

Susan French, Clerk's Office, requested confirmation of past policies whereby no untimely petitions are accepted and only petitions on appropriate forms are acceptable.

Discussion: Board accepting evidence regarding petitions after the applications have been reviewed by the Property Appraiser.

Motion was made by Mrs. Nevin, seconded by Mrs. Byrd and carried 4 to 0, to confirm policy for late filings and inappropriate forms.

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(Cont'd)

**APPEAL OF DENIAL OF APPLICATION FOR HOMESTEAD and/or RELATED TAX EXEMPTIONS**  
**HE91-119 JOSEPH M. & MILDRED F. BLAIR - DENIED**

Mr. and Mrs. Blair requested additional time to gather information to present the Board.

A motion by Mr. Chetlain to allow Mr. and Mrs. Blair time to collect the information was withdrawn.

Frank Perkins, Property Appraiser, stated there is adequate time given to the petitioner to submit any information relating to the application.

Dorothy Knuckles, Property Appraiser's Office, reviewed the homestead application utilized by the Property Appraiser's Office. She pointed out that all petitioners are asked to read a portion of the application which refers to Florida Statute, Section 196.131(2), regarding giving false information.

Mrs. Knuckles stated that as of January 1, 1991, the Blairs were not residing on the property, which is a requirement by Florida Statute.

Mr. Blair submitted various documents stating they lived on the property prior to January 1, 1991. He stated that inasmuch as he is the manager of a large mobile home park, he was told to tell the residents that he still lived in the park when actually he did not.

**HE91-123 OFELIA V. FABER - DENIED**

Steve Faber, husband of petitioner, stated that although his wife had moved to South Carolina, he has lived on the property and was not aware that he needed to apply when he was given notice of denial. He understood that the exemption ran with the property.

(Enter Mr. McClash)

Mrs. Knuckles stated that Mrs. Faber had applied for the exemption years ago and was continuing on an automatic renewal system. On March 27, 1991, Mr. Faber called the Property Appraiser's Office and stated that his wife had moved in 1990. An application has not been submitted by Mr. Faber for 1991 which is the basis for denial.

**HE91-140 VICTORIA REGULY - DENIED**

Henry Reguly, son of petitioner, stated that he is taking care of his mother's home while she is living in a nursing home. He requested the exemption be granted.

Mrs. Knuckles stated that Mrs. Reguly has not lived at her home since 1985 and that her son has lived there since that time. The denial is based upon the presumption that Mrs. Reguly will not be returning to live in the home due to the fact that she resides in a nursing home.

**HE91-203 WILLIAM S. & HELEN E. FLEMING - APPROVED**

Helen Fleming, petitioner, stated they have been residents of Manatee County since 1984. They moved to Leisure Lakes October 23, 1990, but did not have legal title until some time later in that the organization is a co-operative. She submitted a letter from the manager of Leisure Lakes stating they had paid the balance of the amount due on the property in October, 1990.

They were unable to finish the necessary paperwork with the Property Appraiser's Office prior to January 1 as they were out of town due to the death of their daughter.

Mrs. Knuckles stated that on the deed to the property the date reflected February 22, 1991, which does not give them legal title as of January 1. She was not aware of any money that had been paid and was not aware that the transactions took place before January 1.

**HE91-208 BERNARD R. CODDINGTON, ESTATE - DENIED**

Hazel Coddington, widow of Bernard, stated that her husband died May 15, 1990, and left her a trust. She has lived in the home for several years. Due to complicated matters, she gave up her rights to everything in the trust except the home, which was deeded to her.

Mrs. Knuckles stated that in November 1988, the property was placed in a trust. The home was deeded to Mrs. Coddington in May 1991. The basis for denial is that she did not hold legal title to the property as of January 1, 1991.

Don Haddock, attorney for Property Appraiser, stated the trust does not allow Ms. Coddington to have the life estate upon her husbands death.

HE91-304 CLARENCE & FLORENCE THORNBURG - WITHDRAWN

Betty Strom, realtor representing the petitioners, stated that Mrs. Thornburg recently relinquished her Washington driver's license not aware that she could receive homestead for 1991 if she had relinquished it earlier. Mr. Thornburg is incapable of driving and, at this time, Mrs. Thornburg is also unable to drive due to a broken arm. She stated that they have lived on the property since July 1990.

Mrs. Knuckles stated that Mr. and Mrs. Thornburg registered to vote January 2, 1991, and failed to return before March 1, 1991, with the information that they relinquished their Washington licenses which was the basis for denial.

Mr. Perkins stated that under the circumstances involved and with the new information submitted, he would **withdraw** the exemption denial.

HE91-305 HOWARD C. & DOROTHEA W. ZIEMANN - DENIED

Mr. Ziemann, petitioner, stated they closed on the property December 21, 1990, and moved in the following day. Due to the holidays, etc., he did not register his vehicle. Due to the closing of their property in Illinois, they had to leave town. After returning, they filed for their driver's license and registered the vehicle on January 24, 1991.

Mrs. Knuckles stated that all the requirements were met after the deadline of January 1. They registered to vote February 5, 1991. They filed for homestead on February 8, 1991.

Recess/Reconvene. All members were present.

HE91-313 FRANCIS P. & FRED A. DYER - DENIED

Francis and Freda Dyer, petitioners, stated that they were not registered to vote and did not receive a driver's license prior to the deadline. They moved into the home on December 28, 1990. He stated that time did not permit them to receive the necessary documentation. They understood they had until March 1, 1991, to meet the requirements.

Mrs. Knuckles stated that the property was purchased in December 1990. The deed was recorded on December 31 and the application stated that they moved in the home on December 29. They met the requirements for residency in February 1991 and filed for homestead on February 19, 1991.

HE91-320 DOROTHY E. KIEFER - APPROVED

Dorothy Kiefer, petitioner, stated that she moved to Florida from Ohio in December of 1990 due to her health. She did not have the necessary finances to declare residency before January 1. She understood that she had until March 1, 1991, to declare residency.

Mrs. Knuckles stated that Ms. Kiefer filed for homestead on February 28, 1991. She relinquished her Ohio driver's license and received a Florida driver's license February 21, 1991. She changed her automobile tags, registered to vote, and received domicile in February. Denial was based upon Ms. Kiefer not establishing legal residency prior to January 1.

HE91-327 CANUTE C. & MAVIS I. SINGH - DENIED

Canute Singh, petitioner, stated that he met all the residency requirements prior to the January 1 deadline, except obtaining a Florida driver's license. They moved into the house December 23, 1990.

Mrs. Knuckles stated Mr. and Mrs. Singh stated that at the time they applied for homestead they did not hold an out-of-state driver's license and that they did not drive. Mr. and Mrs. Singh each held a valid New York driver's license. After the denial notice was issued, they relinquished their New York licenses and received a Florida license.

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(Cont'd)

HE91-329 CLIFFORD G. HEART - DENIED

Clifford G. Heart, petitioner, stated that he closed on the property on December 31, 1990. On that date he also left for Georgia to attend school and returned on January 11, 1991, and filed for homestead. He submitted a letter from his employer confirming he was in Georgia at the first of the year.

Mrs. Knuckles stated that Mr. Heart filed for homestead on January 8, 1991, and stated he planned to move into the house on January 11, 1991. He stated the tenants in the house would not be leaving until January 10. He was not residing in the house as of January 1.

HE91-334 PAUL HORVAT - APPROVED

AKA  
91-016  
Paul Horvat, petitioner, stated that he moved into the house July 1990. He received notice from the Property Appraiser stating that he had been granted exemption. After extensive travel, he returned to find that the notice had been retracted. He stated that he filed a few days late for homestead, but met all the necessary requirements.

Mrs. Knuckles stated that a few days after Mr. Horvat received the incorrect notice, a new notice was sent telling the petitioner to ignore the prior notice. Mr. Horvat had stated that he moved in the property June 1990 and received all other necessary requirements. He came into the office to file for homestead on March 11, 1991.

Mr. Horvat stated that he was in the Persian Gulf, but not on active duty for a period of time. He had returned to the Country twice during that time.

Mr. Hadsock stated that a petition for extenuating circumstances will need to be filed for Mr. Horvat to receive exemption and the \$15 filing fee will need to be paid.

(Depart Mr. McClash)

HE91-139 LEONA M. SHEPPARD - DENIED

Petitioner not present. Mrs. Knuckles stated that Ms. Sheppard came to Florida for two weeks in 1989 and for two weeks in 1990. She went to Pennsylvania in 1988.

HE91-100 FLOYD & NORMA J. SUGGS - DENIED

Petitioner not present. Mrs. Knuckles stated that Mr. and Mrs. Suggs moved to north Florida and were renting the house. The tenants moved out January 15, 1991. Mr. and Mrs. Suggs lived in a travel trailer on the property.

MOTIONS

Motion was made by Mr. Chetlain, seconded by Mrs. Nevins and carried 4 to 0, to grant the exemption for HE91-203 (Fleming).

Motion was made by Mr. Chetlain, and seconded by Mrs. Byrd, to grant the exemption on HE91-320 (Kiefer). Voting "Aye" were Mrs. Hooper, Mrs. Byrd and Mr. Chetlain. Voting "Nay" was Mrs. Nevins. Motion carried.

Motion was made by Mr. Chetlain, and seconded by Mrs. Byrd, to grant the exemption on HE91-327 (Singh). Voting "Aye" were Mr. Chetlain and Mrs. Byrd. Mrs. Nevin and Mrs. Hooper voted "Nay". Motion failed.

Motion was made by Mr. Chetlain, and seconded by Mrs. Byrd, to grant the exemption on HE91-334 (Horvat) conditioned upon him completing the petition for extenuating circumstances with no waiver of fees within 15 days. Voting "Aye" were Mrs. Hooper, Mr. Chetlain and Mrs. Byrd. Voting "Nay" was Mrs. Nevin. Motion carried.

Motion was made by Mrs. Nevins, seconded by Mrs. Byrd and carried 4 to 0, to uphold the Property Appraiser's determination on all the petitions not voted on individually (as outlined on the agenda).

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

91-5 CHURCH OF CHRIST OF SARA BAY INC. - APPROVED

91-6 CHURCH OF CHRIST OF SARA BAY INC. - WITHDRAWN

Layon Robinson, attorney representing petitioner, stated that 91-6 is for 1990 exemption and 91-5 is for 1991 exemption. He stated the church failed to file for exemption as the church leader became very ill and was so until the time of his death. This church was part of the Church of Christ congregation since the 1930's. The property was purchased from the Pentecostal Church of God of America which had a religious tax exemption. He stated that there has not been a discontinuance of a religious use on the property.

In July of 1990 the pastor, Brother Roundtree, passed away leaving the church body unaware of the tax exemption situation. He stated the taxes have been paid for 1990.

Eugene Silas, Harvey Jackson and Brother Kelly spoke to the fact that Brother Roundtree was very ill and they were not aware that he had not filed for tax exemption. They requested the Board grant them exemption.

Mrs. Knuckles stated that in 1989 the property was purchased. The new congregation failed to file for 1990 exemption. The mail was sent to an address other than that of the church property due to that address being given on the deed. They discovered they had not filed for 1991 until after the March 1, 1991, deadline.

Discussion: Mail was sent to Mr. Robinson's business; Mr. Robinson did not open mail but sent it to the pastor's home; legal ramifications for approving 1990 exemption after it has been denied; there is not an application for 1990; cannot refund money that is already paid for 1990; extenuating circumstances does not apply to 1990; process for refunding.

Mr. Robinson stated that he would withdraw 91-6.

Motion was made by Mr. Chetlain, seconded by Mrs. Byrd and carried 4 to 0, to approve the requested exemption (91-5) for the year 1991 for the Church of Christ of Sara Bay Inc.

91-8 & 9 WHITFIELD CONGREGATION OF JEHOVAH'S WITNESSES - DENIED

Petitioner/Representative not present. Determination based upon petition. Motion was made by Mrs. Nevins, seconded by Mrs. Byrd and carried 4 to 0, to uphold the Property Appraiser's determination for petition 91-8 & 9, Whitfield Congregation of Jehovah's Witnesses.

SPECIAL MASTER INTERVIEWS

Discussion was held as to the process for interviewing for the position of a Special Master to the VAB.

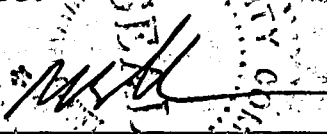
Discussion: Applicants come before the VAB for a personal interview; Special Master will hear agricultural classifications, and the value matters; compensation; salary comes from 3/5 County Commission and 2/5 School Board; if applicant does not show, still make recommendation; VAB can reverse the Special Master's recommendation.

Upon consensus of the Board, Ms. McVoy is to contact the applicants to ask them to come before the VAB on Wednesday, August 14, 1991, at 9:30 a.m. for a private interview. In addition, Ms. McVoy will ask the applicants specific questions which are appropriate.

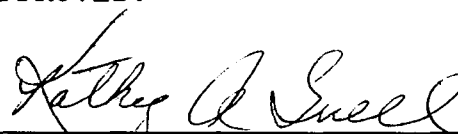
MEETING ADJOURNED.

There being no further business, the meeting was adjourned.

Attest:

  
\_\_\_\_\_  
Clerk

APPROVED:

  
\_\_\_\_\_  
Chairman 8/11/91

Adj: 2:55 p.m.  
/ghl