

PETITIONS SEEKING REVIEW AND ADJUSTMENT OF
(A) ASSESSED VALUE (B) PERSONAL PROPERTY
AND OTHER EXEMPTIONS
ALPHABETICAL INDEX
1991

<u>PETITIONER</u>	<u>PET. NO.</u>	<u>TESTIMONY</u>	<u>SPECIAL MASTER RECOMMENDATION AND VAB DETERMINATION</u>
Airport Associates	91-123	10/03/91	Denied
Ashley, Richard H.	91-061	10/07/91	Granted
Auger, Velma M.	91-086	WITHDRAWN	
Avondale Estates Apartments	91-155	WITHDRAWN	
Avondale Estates Apartments	91-156	WITHDRAWN	
Aylesworth, Vincent & Florence	91-032	09/30/91	Denied
Ballou, Howard W. & Lucille	91-089	10/07/91	Denied
Batdorf, Jack B. & Jan	91-075	WITHDRAWN	
Bayshore Gardens Venture	91-070	WITHDRAWN	
Beckstein, Eugene H. & Anne N.	91-029	WITHDRAWN	
Benz Research	91-114	WITHDRAWN	
Benz Research Corp.	91-107	WITHDRAWN	
Blendt, Betty J.	91-062	09/30/91	Granted
Block Buster Video	91-135	WITHDRAWN	
Bogart, Gary D., Trustee	91-115	WITHDRAWN	
Bregi, Robert R.	91-022	10/07/91	Denied
Bregi, Robert R.	91-023	10/07/91	Denied
Brennan, LeRoy J.	91-084	WITHDRAWN	
Brookwood Apartment Associates, Ltd	91-121	WITHDRAWN	
Broyles, Louis N. Jr., & Mary Lou	91-020	10/07/91	Denied
Byrne, N.J.J.	91-060	WITHDRAWN	
Burnett, Jane Foy	91-118	10/08/91	Denied
Canavan, Edward J.	91-025	10/03/91	Granted
Cantor, Joel	91-145	10/07/91	Granted
Carlton, W. Albert & Barbara	91-055	10/08/91	Denied
Cline, L.A. & Margaret E.	91-119	10/08/91	Granted
Colony Apartments Ltd Partnership	91-056	10/07/91	Denied
Color, Inc.	91-136	WITHDRAWN	
Conner, Ronnie	91-004	09/30/91	Granted
Cooper, Janis W. Frank	91-144	WITHDRAWN	
Cortez Plaza Shopping Center	91-146	WITHDRAWN	
Cortez Plaza Shopping Center	91-151	WITHDRAWN	
Cortez Plaza Shopping Center	91-154	WITHDRAWN	
Cortez Plaza Shopping Center	91-153	WITHDRAWN	
CrossLand Savings, FSB	91-125	WITHDRAWN	
Damrow, Raymond H. & Lorraine E.	91-057	10/03/91	Granted
Daniel Development, Inc.	91-142	WITHDRAWN	
Desoto Village Apartments	91-162	WITHDRAWN	
Desoto Associates, Ltd.	91-120	WITHDRAWN	
Dixon, Sandra	91-079	WITHDRAWN	
Douglas, Guy L.	91-043	WITHDRAWN	
Draper & Kramer, Inc.	91-044	10/04/91	Denied
Espinosa, Z.J./Coastal Fuels Marketing	91-045	10/03/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-012	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-011	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-013	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-015	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-014	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-010	10/08/91	Denied
Federal Deposit Insurance Corp.	91-066	WITHDRAWN	
Federal Deposit Insurance Corp.	91-068	WITHDRAWN	
Federal Deposit Insurance Corp.	91-067	WITHDRAWN	
Fischer, Adrienne A.	91-081	10/03/91	Granted
Fisher, Harold S. & Joyce H.	91-165	09/30/91	Denied
Florida Ladder Company	91-108	WITHDRAWN	
Florida Ladder Company	91-110	10/08/91	Denied
Fowler, George & Shirley	91-051	WITHDRAWN	
Freedom Village	91-150	WITHDRAWN	
Freedom Village Complex	91-152	WITHDRAWN	
Freedom Village Complex	91-149	WITHDRAWN	
Garing, Calvin C. & Dorothy F.	91-019	09/30/91	Denied
Gentner, Frederick J.	91-063	10/07/91	Denied
Gernazian, William	91-042	WITHDRAWN	

Goebel, Clyde C. & Mary G.	91-090	WITHDRAWN	
Grissom, Paul R.	91-138	WITHDRAWN	
Hagerman, Lew	91-087	10/07/91	Denied
Hall, James R. & Shirley A.	91-083	WITHDRAWN	
Haverty Furniture Co., Inc.	91-065	WITHDRAWN	
Hewitt Leasing	91-161	10/03/91	Denied
Hewitt Contracting Company, Inc.	91-160	10/03/91	Denied
Howard, Theodore M. & Bonita	91-027	10/04/91	Denied
Howerdd & Connolly, Inc.	91-122	WITHDRAWN	
Huggard, Edward J. & Billee P.	91-059	10/07/91	Denied
Huth, Thomas E.	91-175	10/07/91	Denied
JDCI Leasing, Inc.	91-168	10/03/91	Denied
Kessler, William R.	91-139	10/04/91	Granted
King, William B.	91-117	WITHDRAWN	
Kreisch, Norbert & Arden	91-058	10/03/91	Granted
L L Musick Company	91-105	10/08/91	Denied
Lakeland Motel Investment, Inc.	91-127	WITHDRAWN	
Lauth, Lawrence V.	91-080	10/03/91	Granted
Law, David E.	91-088	10/07/91	Denied
Lewis, Vernon H. & Jeanette E.	91-040	09/30/91	Denied
Lewis, Vernon H. & Jeanette E.	91-041	09/30/91	Denied
Licata, Jacqueline	91-106	10/04/91	Granted
Lindall, Steven M.	91-082	WITHDRAWN	
LPIMC, Inc.	91-071	WITHDRAWN	
LPIMC, Inc.	91-076	WITHDRAWN	
Marriott Family Restaurants, Inc.	91-172	WITHDRAWN	
Marriott Family Restaurants, Inc.	91-173	WITHDRAWN	
Martin, John W. & Edith M. S.	91-050	10/07/91	Denied
McClure, Dan P.	91-001	10/08/91	Granted
McClure, Dan P.	91-002	10/08/91	Denied
MediTrust, Richard Sullivan, AVTAX	91-124	10/07/91	Denied
Midway Shopping Center	91-126	10/07/91	Denied
Morey, Townsend R. Jr., Trustee	91-167	10/07/91	Denied
Morey, Townsend R. Jr., Trustee	91-166	10/07/91	Denied
Motel 6	91-174	10/03/91	Denied
MRR Land Equity Trust, Inc.	91-141	10/08/91	Denied
Nagy, Andreas & Julie A.	91-077	WITHDRAWN	
National Medical Enterprises	91-049	WITHDRAWN	
NCNB	91-069	WITHDRAWN	
Nile Valley Fed S & L Assoc.	91-072	10/04/91	Denied
Ocean Properties, Ltd/Holiday Inn	91-078	10/03/91	Denied
Osterhoudt, William J.	91-018	10/07/91	Denied
Paley, Rickie	91-116	10/04/91	Denied
Park Inn Hotel	91-148	WITHDRAWN	
Peninsula Motor Club, Inc.	91-054	WITHDRAWN	
Pine Brook Shopping Center	91-147	WITHDRAWN	
Property Tax Research Co.	91-048	WITHDRAWN	
Property Evaluation Services	91-052	WITHDRAWN	
Property Tax Research Co.	91-047	WITHDRAWN	
Property Tax Research Co.	91-046	WITHDRAWN	
Reasoner, Rae F.	91-159	10/04/91	Denied
Redford, Neil T. & Phyllis	91-031	10/07/91	Denied
River Club Golf Course, Inc.	91-143	10/07/91	Denied
Robinson, H.L. & Howze, Tom	91-074	10/07/91	Granted
Rozier Machinery	91-112	WITHDRAWN	
Salmon, David & Janet	91-007	09/30/91	Denied
Sarasota Manatee Airport	91-100	10/03/91	Denied
Sarasota Manatee Airport	91-103	10/03/91	Granted
Sarasota Manatee Airport	91-104	10/03/91	Granted
Sarasota Manatee Airport	91-096	10/03/91	Denied
Sarasota Manatee Airport	91-102	10/03/91	Granted
Sarasota Manatee Airport	91-101	10/03/91	Denied
Sarasota Manatee Airport	91-097	10/03/91	Denied
Sarasota Manatee Airport	91-099	10/03/91	Denied
Sarasota Manatee Airport	91-098	10/03/91	Denied
Sarasota Manatee Airport	91-095	10/03/91	Denied
Sarasota Manatee Airport	91-092	10/03/91	Denied
Sarasota Manatee Airport	91-093	10/03/91	Denied
Sarasota Manatee Airport	91-094	10/03/91	Denied
Sarasota Manatee Airport	91-091	10/03/91	Denied
Schmider, Henry R.	91-030	10/07/91	Denied
Schroeder Manatee, Inc.	91-109	WITHDRAWN	

Smith, John & Mary E.	91-037	10/07/91	Denied
Solomon, Steven P.	91-158	WITHDRAWN	
Specs Music, Inc.	91-021	WITHDRAWN	
Stathis, Eulia	91-003	10/08/91	Granted
Stephenson, James F. Jr.	91-157	WITHDRAWN	
Stirn, A.G.	91-053	10/07/91	Denied
Summerfield Retirement	91-111	WITHDRAWN	
Swan, Eugene B. & Ann G.	91-039	10/07/91	Denied
Taylor, Robert W.	91-073	WITHDRAWN	
Taylor, Lawrence E. & Jean E.	91-017	10/03/91	Denied
Tetlow, Alva & Louise	91-038	09/30/91	Denied
The Hillhaven Corporation	91-064	WITHDRAWN	
Thomas, Susan B.	91-137	10/04/91	Denied
Thomason, Harry E. & Hattie D.	91-169	10/07/91	Denied
Thon of Florida, Inc.	91-140	WITHDRAWN	
Thurgood, Roderick & M. Audrey	91-026	09/30/91	Denied
Timberlake Apartments	91-164	WITHDRAWN	
Timberlake Apartments	91-163	WITHDRAWN	
Ulrich, Harold J.	91-085	10/04/91	Granted
Ustic, Adam D.	91-028	10/07/91	Denied
West Coast Tomato, Inc.	91-133	WITHDRAWN	
West Coast Tomato, Inc.	91-134	WITHDRAWN	
West Coast Tomato, Inc.	91-130	WITHDRAWN	
West Coast Tomato, Inc.	91-129	WITHDRAWN	
West Coast Tomato, Inc.	91-131	WITHDRAWN	
West Coast Tomato, Inc.	91-132	WITHDRAWN	
West Coast Tomato, Inc.	91-128	10/07/91	Denied
Westra Construction	91-113	WITHDRAWN	
White, James	91-170	09/30/91	Granted
Wilkinson, Betty/Corgin, Jeanne	91-171	09/30/91	Denied
Wolk, Arnold H.	91-033	10/07/91	Denied
Zabin, James	91-024	10/07/91	Denied

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Dan P. McClure	91-001	10/08/91	Granted
Dan P. McClure	91-002	10/08/91	Denied
Eulia Stathis	91-003	10/08/91	Granted
Ronnie Conner	91-004	09/30/91	Granted
David & Janet L. Salmon	91-007	09/30/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-010	10/08/91	Denied
F.A.S.S. Benevolent Foundation, Inc.	91-011	10/08/91	Denied
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Lawrence E. & Jean E. Taylor	91-017	10/03/91	Denied
William J. Osterhoudt	91-018	10/07/91	Denied
Calvin C. & Dorothy F. Garing	91-019	09/30/91	Denied
Louis N. Jr., & Mary Lou Broyles	91-020	10/07/91	Denied
Specs Music, Inc.	91-021	WITHDRAWN	
Robert R. Bregi	91-022	10/07/91	Denied
Robert R. Bregi	91-023	10/07/91	Denied
James Zabin	91-024	10/07/91	Denied
Edward J. Canavan	91-025	10/03/91	Granted
Roderick J. & M. Audrey Thurgood	91-026	09/30/91	Denied
Theodore M. & Bonita Howard	91-027	10/04/91	Denied
Adam D. Ustic	91-028	10/07/91	Denied
Eugene H. & Anne N. Beckstein	91-029	WITHDRAWN	
Henry R. Schmider	91-030	10/07/91	Denied
Neil T. & Phyllis Redford	91-031	10/07/91	Denied
Florence & Vincent W. Aylesworth	91-032	09/30/91	Denied
Arnold H. Wolk	91-033	10/07/91	Denied
John & Mary E. Smith	91-037	10/07/91	Denied
Alva & Louise Tetlow	91-038	09/30/91	Denied
Eugene B. & Ann G. Swan	91-039	10/07/91	Denied
Vernon H. & Jeanette E. Lewis	91-040	09/30/91	Denied
Vernon H. & Jeanette E. Lewis	91-041	09/30/91	Denied
William Gernazian	91-042	WITHDRAWN	
Guy L. Douglas	91-043	WITHDRAWN	
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Property Tax Research Company	91-047	WITHDRAWN	
Property Tax Research Company	91-048	WITHDRAWN	
National Medical Enterprises	91-049	WITHDRAWN	
John W. & Edith M. S. Martin	91-050	10/07/91	Denied
George & Shirley Fowler	91-051	WITHDRAWN	
Property Evaluation Services	91-052	WITHDRAWN	
A.G. Stirn	91-053	10/07/91	Denied
Peninsula Motor Club, Inc.	91-054	WITHDRAWN	
W. Albert & Barbara Carlton	91-055	10/08/91	Denied
Colony Apartments Ltd Partnership	91-056	10/07/91	Denied
Raymond H. & Lorraine E. Damrow	91-057	10/03/91	Granted
Norbert & Arden Kreisich	91-058	10/03/91	Granted
Edward J. & Billee P. Huggard	91-059	10/07/91	Denied
N.J.J. Byrne	91-060	WITHDRAWN	
Richard H. Ashley	91-061	10/07/91	Granted
Betty J. Blendt	91-062	09/30/91	Granted
Frederick J. Gentner	91-063	10/07/91	Denied
The Hillhaven Corporation	91-064	WITHDRAWN	
Haverty Furniture Company, Inc.	91-065	WITHDRAWN	
Federal Deposit Insurance Corporation	91-066	WITHDRAWN	
Federal Deposit Insurance Corporation	91-067	WITHDRAWN	
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NCNB	91-069	WITHDRAWN	
Bayshore Gardens Venture	91-070	WITHDRAWN	
LPIMC, Inc.	91-071	WITHDRAWN	
Nile Valley Fed S & L Assoc.	91-072	10/04/91	Denied
Robert W. Taylor	91-073	WITHDRAWN	
H.L. Robinson & Tom Howze	91-074	10/07/91	Granted
Jack B. & Jan Batdorf	91-075	WITHDRAWN	
LPIMC, Inc.	91-076	WITHDRAWN	
Andreas & Julie A. Nagy	91-077	WITHDRAWN	
Ocean Properties, Ltd	91-078	10/03/91	Denied
Sandra Dixon	91-079	WITHDRAWN	
Lawrence V. Lauth	91-080	10/03/91	Granted
Adrienne A. Fischer	91-081	10/03/91	Granted
Steven M. Lindall	91-082	10/3/91 WITHDRAWN	→
James R. & Shirley A. Hall	91-083	WITHDRAWN	
LeRoy J. Brennan	91-084	WITHDRAWN	
Harold J. Ulrich	91-085	10/04/91	Granted
Velma M. Auger	91-086	WITHDRAWN	
Lew Hagerman	91-087	10/07/91	Denied
David E. Law	91-088	10/07/91	Denied
Howard W. & Lucille Ballou	91-089	10/07/91	Denied
Clyde C. & Mary G. Goebel	91-090	WITHDRAWN	
Sarasota Manatee Airport	91-091	10/03/91	Denied
Sarasota Manatee Airport	91-092	10/03/91	Denied
Sarasota Manatee Airport	91-093	10/03/91	Denied
Sarasota Manatee Airport	91-094	10/03/91	Denied
Sarasota Manatee Airport	91-095	10/03/91	Denied
Sarasota Manatee Airport	91-096	10/03/91	Denied
Sarasota Manatee Airport	91-097	10/03/91	Denied
Sarasota Manatee Airport	91-098	10/03/91	Denied
Sarasota Manatee Airport	91-099	10/03/91	Denied
Sarasota Manatee Airport	91-100	10/03/91	Denied
Sarasota Manatee Airport	91-101	10/03/91	Denied
Sarasota Manatee Airport	91-102	10/03/91	Granted
Sarasota Manatee Airport	91-103	10/03/91	Granted
Sarasota Manatee Airport	91-104	10/03/91	Granted
L L Musick Company	91-105	10/08/91	Denied
Jacqueline Licata	91-106	10/04/91	Granted
Benz Research Corp.	91-107	WITHDRAWN	
Florida Ladder Company	91-108	WITHDRAWN	
Schroeder Manatee, Inc.	91-109	WITHDRAWN	
Florida Ladder Company	91-110	10/08/91	Denied
Summerfield Retirement	91-111	WITHDRAWN	
Rozier Machinery	91-112	WITHDRAWN	
Westra Construction	91-113	WITHDRAWN	
Benz Research	91-114	WITHDRAWN	
Gary D. Bogart, Trustee	91-115	WITHDRAWN	
Rickie Paley	91-116	10/04/91	Denied
William B. King	91-117	WITHDRAWN	
Jane Foy Burnett	91-118	10/08/91	Denied
L.A. & Margaret E. Cline	91-119	10/08/91	Granted
Desoto Associates, Ltd.	91-120	WITHDRAWN	
Brookwood Apartment Associates, Ltd.	91-121	WITHDRAWN	
Howerdd & Connolly, Inc.	91-122	WITHDRAWN	
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Lakeland Motel Investment, Inc.	91-127	WITHDRAWN	
West Coast Tomato, Inc.	91-128	10/07/91	Denied
West Coast Tomato, Inc.	91-129	WITHDRAWN	
West Coast Tomato, Inc.	91-130	WITHDRAWN	
West Coast Tomato, Inc.	91-131	WITHDRAWN	
West Coast Tomato, Inc.	91-132	WITHDRAWN	
West Coast Tomato, Inc.	91-133	WITHDRAWN	
West Coast Tomato, Inc.	91-134	WITHDRAWN	
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Susan B. Thomas	91-137	10/04/91	Denied
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Janis W. & Frank Cooper	91-144	WITHDRAWN	
Joel Cantor	91-145	10/07/91	Granted
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Park Inn Hotel	91-148	WITHDRAWN	
Freedom Village Complex	91-149	WITHDRAWN	
Freedom Village	91-150	WITHDRAWN	
Cortez Plaza Shopping Center	91-151	WITHDRAWN	
Freedom Village Complex	91-152	WITHDRAWN	
Cortez Plaza Shopping Center	91-153	WITHDRAWN	
Cortez Plaza Shopping Center	91-154	WITHDRAWN	
Avondale Estates Apartments	91-155	WITHDRAWN	
Avondale Estates Apartments	91-156	WITHDRAWN	
James F. Stephenson, Jr.	91-157	WITHDRAWN	
Steven P. Solomon	91-158	WITHDRAWN	
Rae F. Reasoner	91-159	10/04/91	Denied
Hewitt Contracting Company, Inc.	91-160	10/03/91	Denied
Hewitt Leasing	91-161	10/03/91	Denied
Desoto Village Apartments	91-162	WITHDRAWN	
Timberlake Apartments	91-163	WITHDRAWN	
Timberlake Apartments	91-164	WITHDRAWN	
Harold S. & Joyce H. Fisher	91-165	09/30/91	Denied
Townsend R. Morey, Jr., Trustee	91-166	10/07/91	Denied
Townsend R. Morey, Jr., Trustee	91-167	10/07/91	Denied
J D C I Leasing, Inc.	91-168	10/03/91	Denied
Harry E. & Hattie D. Thomason	91-169	10/07/91	Denied
James White C.	91-170	09/30/91	Granted
Betty Wilkinson/Jeanne Corbin	91-171	09/30/91	Denied
Marriott Family Restaurants, Inc.	91-172	WITHDRAWN	
Marriott Family Restaurants, Inc.	91-173	WITHDRAWN	
Motel 6	91-174	10/03/91	Denied
Thomas E. Huth	91-175	10/07/91	Denied

SEPTEMBER 30, 1991

The Special Master for the Value Adjustment Board, Manatee County, Florida, convened a REGULAR Hearing in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Monday, September 30, 1991 at 9:07 a.m.

Presiding was:

Beth E. Antrim-Berger, Special Master

Also present were:

Susan G. French, Deputy Clerk, representing
R. B. Shore, Clerk of Circuit Court
Donald Haddock, Attorney for Property Appraiser

Representatives of the various news media were present.

The hearing was called to order by Ms. Antrim-Berger.

All witnesses/staff giving testimony were duly sworn.

91-04 RONNIE CONNER - GRANTED

Randy Conner, representing his father, stated he oversees a 63.6-acre cattle operation on the Ron-Con Ranch, located north and south of Singletary Road. Eighteen bull calves and two heifers were culled out for sale and placed on the property December 1990 and grazed there until May 1991. The pasture land is used for rotational grazing. In 1989 the property was surveyed into 11 five-acre tracts to avoid financial burden and restrictions as a result of the new Comprehensive Plan.

The property is zoned agricultural. Cross fencing was constructed to better utilize the land for rotation. The property is not a platted subdivision and is not for sale. Supporting documents indicate improvements that have been made. The grass did not grow as fast as expected and was ultimately chopped under to encourage new growth.

Discussion: Petitioner sold 16 head of cattle since January 1, 1991; valid expenditures to maintain/improve the property through discing, planting and fertilizing.

Donald Haddock, Attorney for Property Appraiser, defined a "bonafide" agricultural use and stated that consideration was given to the criteria set forth under Chapter 193.461(3b) relating to whether an agricultural exemption may be granted.

Bill Roberts, Property Appraiser's Office, stated field inspection notes from staff dated March 5, 1991, revealed three bulls and two calves, thus, a denial recommendation. Photos of the site were taken (6/19/91) depicting rough native pasture land with no evidence of recent agricultural use. No livestock or cattle access gates were found.

Jim Strickland, Property Appraiser's Office, stated upon visiting the property, he noted few head of cattle of average size. Findings do not constitute a bonafide commercial agricultural use.

Mr. Conner stated the property has three cattle access gates, two of which are located on the north side of the property bordering Singletary Road, and another directly across from the northeast gates. The property is one tract of land and is not parceled out.

Beth Antrim-Berger, Special Master, stated the petition will be taken under advisement.

91-07 DAVID & JANET L. SALMON - DENIED

Mr. Salmon stated he operates a not-for-profit farm in which he takes in and cares for sick and injured horses. Once they are well, the horses are found homes. Area Scouts camp at the farm and earn horsemanship badges. He does not buy or sell the horses and does not accept money for finding homes. Some money is made from renting out horses but is put back into upkeep/maintenance. Donations to the horse farm have also been received.

SEPTEMBER 30, 1991

(Cont'd)

The property is used as pasture land for the horses. There has been up to 28 horses on the property; presently, there are 11 on site. Mr. Salmon does not consider his farm a commercial operation.

Based upon the fact the horse farm is not a bonafide agricultural commercial operation, Ms. Antrim-Berger recommended that the Property Appraiser's denial of an agricultural classification be upheld.

91-19 CALVIN C. & DOROTHY F. GARING - DENIED

Mr. Garing stated he purchased, through a membership certificate, a ground attached, park-model mobile home RV unit (No. 1288) in the Sugar Creek Country Club Travel Trailer Park, a Cooperative, for \$19,500. The membership certificate entitled him to lease the land for 99 years and supplied him with other appurtenances, i.e. clubhouse, swimming pool, tennis courts, etc.

Upon authorization from the developer, Mr. Garing ordered and paid (\$2,600) for the construction of a 42-foot seawall along the edge of the property. He asserts however, that he was incorrectly assessed \$3,000 for the seawall that is not on his platted parcel but on common grounds of the cooperative, and stated his argument is based on Statute 719.114 that cooperative parcels or common grounds are not taxable. He is also disputing the assessment of \$15,000 for his RV Unit.

Upon question, Mr. Garing stated he had no comparable sales information.

Bill Kersey, Property Appraiser's Office, stated Mr. Garing obtained a permit, paid construction fees, and receives benefit from the seawall. The value of the seawall enhances the value of Mr. Garing's property, therefore, the seawall was assessed as being a portion of the property as with any exclusive right to use common element property. The lot was assessed at \$12,000 and the seawall was assessed at \$3,000.

Based on the information presented, Ms. Antrim-Berger determined that the seawall was properly assessed to the petitioner, and therefore recommended that the Property Appraiser's assessment be upheld.

91-62 BETTY J. BLENDT

Testimony: Petitioner/Representative not present. Determination based upon petition.

Mr. Kersey stated the property in the Sugar Creek Country Club Travel Trailer Park was assessed \$32,304 (land \$18,000; mobile home \$14,304). It was later learned however, that the mobile home was not owned or titled in the petitioners name and was improperly assessed to the petitioner.

(Continued later in the meeting.)

91-165 HAROLD S. FISHER

Testimony: Petitioner/Representative not present. Determination based upon petition.

Mr. Kersey explained that although Mr. Fisher states on his petition that the mobile home and land in Sugar Creek Country Club Travel Trailer Park were in different names, supporting documents reveal the transfer of ownership did not occur until after January 1, 1991.

(Continued later in the meeting.)

91-26 RODERICK J. AND M. AUDREY THURGOOD - DENIED

Testimony: Petitioner/Representative not present. Determination based upon petition.

Ms. Antrim-Berger stated evidence was not presented to overcome the presumption of correctness of the Property Appraiser, and recommended denial of the petition.

91-32 FLORENCE & VINCENT W. AYLESWORTH - DENIED

Testimony: Petitioner/Representative not present. Determination based upon petition.

Ms. Antrim-Berger stated evidence was not presented to overcome the presumption of correctness of the Property Appraiser, therefore, a recommendation of denial was given.

91-38 ALVA & LOUISE TETLOW - DENIED

Testimony: Petitioner/Representative not present. Determination based upon petition.

Ms. Antrim-Berger stated the petitioner failed to present evidence to overcome the presumption of correctness, and recommended denial of the petition.

91-40 & 41 VERNON H. & JEANETTE E. LEWIS - DENIED

Testimony: Petitioner/Representative not present. Determination based upon petition.

Ms. Antrim-Berger stated no evidence was presented to overcome the presumption of correctness of the Property Appraiser and therefore, recommended denial of Petitions 91-40 & 91-41.

91-62 BETTY J. BLENDT - GRANTED

Mr. Kersey stated the proprietary lease is in the name of Betty Blendt, but the mobile home unit is listed under Carlton Blendt, Jr. The error in assessment was acknowledged, and a corrected TRIM Notice was mailed to the petitioner reflecting a reduction in value to \$15,000.

Ms. Antrim-Berger recommended that Petition 91-62 be granted with the Property Appraiser's reduced value of \$15,000.

91-165 HAROLD S. FISHER - DENIED

Having found that the property was transferred after the January 1, 1991, date, Ms. Antrim-Berger recommended denial of the petition.

91-170 JAMES C. WHITE - GRANTED

Testimony: Petitioner/Representative not present. Determination based upon petition.

Mr. Kersey stated the assessment was lowered from \$29,380 to \$11,500; the reason being that the unit and the land are not in the same name.

Ms. Antrim-Berger recommended that Petition 91-170 be granted with the Property Appraiser's adjusted value of \$11,500.

91-171 BETTY WILKINSON & JEANNE CORBIN - DENIED


Testimony: Petitioner/Representative not present. Determination based upon petition.

Ms. Antrim-Berger stated no evidence was presented to overcome the presumption of correctness of the Property Appraiser, and denial of the petition was recommended.

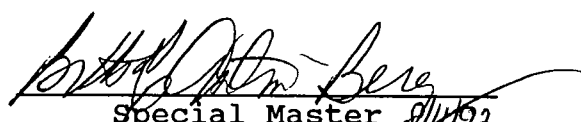
HEARING ADJOURNED

There being no further business, the hearing was adjourned.

Attest:


Clerk

APPROVED:


Special Master

Adj: 10:38 a.m.
/rll