

OCTOBER 18, 1991

The Value Adjustment Board, Manatee County, Florida, met in REGULAR session in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Friday, October 18, 1991 at 9:13 a.m.

Present were:

| | | |
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| Maxine M. Hooper, Chairman |) | Representing the |
| Kent G. Chetlain |) | Board of County |
| Kathy A. Snell |) | Commissioners |
| | | |
| Elizabeth Nevin |) | Representing Manatee County |
| Karen VanNess, Alternate |) | School Board |

Absent was:

Ruby Byrd

Also present were:

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

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.

INFORMATION REGARDING PETITIONS/PROCEDURES OF THE VALUE ADJUSTMENT BOARD

Patricia McVoy, Assistant County Attorney, stated the Special Master hearings to consider and make a recommendation on all agricultural and value-related petitions are complete and copies of the Special Master's recommendations have been provided to the Value Adjustment Board (VAB).

Included with the Notice of Hearing or by separate mailing, each petitioner was notified of the availability of the Special Master's recommended orders and advised to submit an alternative recommended final order and the basis for believing the recommended order was not correct. In accordance with the rules/procedures adopted by the VAB (9/10/91), any further consideration will be granted only by motion of the VAB and will be based on evidence and testimony made of record. Additional testimony and documentary evidence will not be allowed.

Ms. McVoy listed the petitions in which an alternative recommendation was filed:

| | |
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| <u>91-01 DAN P. MCCLURE</u> | <u>91-26 RODERICK & M. AUDREY THURGOOD</u> |
| <u>91-02 DAN P. MCCLURE</u> | <u>91-62 BETTY J. BLENDT</u> |
| <u>91-03 EULIA STATHIS</u> | <u>91-78 OCEAN PROPERTIES, LTD.</u> |
| <u>91-19 CALVIN & DOROTHY GARING</u> | <u>91-116 RICKIE PALEY</u> |

Discussion: VAB to consider evidence on the appealed petitions only; time constraints; focus on petitioner's written explanation for believing the Special Master's recommendation is incorrect.

Ms. Snell moved to hear those petitions which have been appealed (in writing) for a time limit of no more than five minutes, asking each petitioner to state or explain the basis for believing the recommended order is incorrect. Motion was seconded by Mrs. Nevin.

It was agreed that both the petitioner and Property Appraiser's Office be given the same opportunity to address appeals.

Motion carried unanimously.

91-01 DAN P. MCCLURE - GRANTED

The Special Master recommended Petition 91-01 be granted an agricultural classification. That recommendation is being appealed by the Property Appraiser.

Bill Roberts, Property Appraiser's Office, stated evidence did not indicate a viable commercial, agricultural venture.

Petitioner's lessee has 50-60 chickens, three cows, and one boar hog; pigs are bred and piglets sold; expenses were \$2,000; income \$4,000; the horses were not considered part of the agricultural operation; lessee owns the land next to the property leased from Mr. McClure.

Ms. McVoy reviewed criteria set forth under Chapter 193.461(3b) used to determine a bonafide agricultural use.

Dan McClure stated the entire property (petitions 91-01 & 91-02) is approximately 35 acres historically used for agricultural. The subject property is "L" shaped. He asserts Mr. Roberts did not inspect the entire parcel to observe the cattle on site.

Donna Schomburg, lessee, stated a number of cattle and poultry were on the leased property as of January 1, 1991. A number of 4-H members come to the property and care for the livestock. The business is operating at a profit.

Bob Spencer, representing the petitioner, requested the Board uphold the decision of the Special Master.

Inasmuch as Mrs. Hooper is President of the 4-H Foundation, she declared a conflict of interest and abstained from voting.

Motion was made by Ms. VanNess, seconded by Mr. Chetlain and carried 4 to 0, to uphold the Special Master's recommendation to grant Petition 91-01.

91-02 DAN P. MCCLURE - DENIED

The Special Master recommended Petition 91-02 be denied an agricultural classification. That recommendation is being appealed by the petitioner.

Mr. Spencer stated a former tenant operated the nursery but discontinued the lease. A new lease was entered into February 10, 1991, with Mr. Sidle to continue the wholesale plant nursery. The property was vacant and between tenants during inspection. No greenhouse operation was in effect as of 1/1/91.

(Depart Ms. VanNess)

Mr. McClure stated the property was inspected during the time the land was lying fallow from an earlier tomato crop and while a rotational grazing system was being used which would have resulted in no evidence of an agricultural operation.

(Enter Ms. VanNess)

Mr. Roberts read statements from a January 4, 1991, field report that were read at the October 8, 1991, Special Master hearing.

Motion was made by Mr. Chetlain, and seconded by Mrs. Nevin, to uphold the Special Master's recommendation to deny Petition 91-02. Voting "Aye" were Mr. Chetlain, Mrs. Nevin, and Ms. VanNess. Mrs. Hooper and Ms. Snell voted "Nay". Motion carried.

91-03 EULIA STATHIS - GRANTED

The Special Master recommended Petition 91-03 be granted an agricultural classification. That recommendation is being appealed by the Property Appraiser.

Mr. Roberts stated as of January 1, the area where a hayfield was planted was grown up in weeds. Although testimony was given that the petitioner sold two foals, the sale of two foals does not in itself constitute a commercial agricultural operation.

Caleb Grimes, representing Ms. Stathis, stated 18 of the 33 acres are used for breeding Arabian horses. Two foals sold in 1990 and 1991 for \$5,000 each as a result of the breeding operation. The remaining 15 acres were disced and a hayfield was planted. Defective seed did not germinate, and only a small portion grew.

OCTOBER 18, 1991

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Motion - Deny Petition 91-03

Motion was made by Mr. Chetlain, and seconded by Ms. Snell, to uphold the appeal by the Property Appraiser to deny Petition 91-03.

Upon brief discussion, the second was **withdrawn**. There being no second, the motion died.

Motion - Grant Petition 91-03

Motion was made by Mrs. Nevin, to uphold Special Master's recommendation to grant the petition. Motion was seconded by Ms. Snell. Voting "Aye" were Mrs. Nevin, Ms. Snell, Mrs. Hooper, and Ms. VanNess. Mr. Chetlain voted "Nay". Motion carried.

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

The Special Master recommended Petition 91-19 be denied. The petitioner is appealing that recommendation.

Mr. Garing purchased, through membership certificate, a ground attached, mobile home unit in Sugar Creek Country Club Travel Trailer Park. To prevent erosion, he ordered and paid for the construction of a 42-foot seawall along the edge of the property. He asserts being improperly assessed for the seawall that is not on his platted parcel, but on common grounds of the cooperative.

Donald Haddock, Attorney for Property Appraiser, stated Mr. Garing was assessed for the seawall because he obtained a permit and paid the fees to have it built.

Motion was made by Mrs. Nevin, seconded by Ms. Snell and carried unanimously, to uphold the recommendation of the Special Master to deny Petition 91-19.

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

The Special Master recommended Petition 91-26 be denied. Correspondence dated October 15, 1991, was received from the petitioner appealing that recommendation.

Mr. Chetlain moved to uphold the Special Master's recommendation to deny Petition 91-26. Motion was seconded by Ms. VanNess and carried unanimously.

91-62 BETTY J. BLENDT - CORRECTED RECOMMENDED ORDER GRANTED

The Special Master recommended Petition 91-62 be granted; however, that recommendation is being appealed by the Property Appraiser.

Mr. Haddock stated the Property Appraiser's basis for appeal is that of a correction in the amount of taxable value. During the hearing to consider the petition, staff incorrectly stated the value to be \$15,000 rather than the correct value of \$18,000. The Special Master granted the petition with the \$15,000 value.

Motion was made by Ms. Snell, seconded by Mrs. Nevin and carried unanimously, to approve the Property Appraiser's recommended final order setting forth the corrected value of \$18,000.

91-78 OCEAN PROPERTIES, LTD./HOLIDAY INN RIVERFRONT - DENIED

The Special Master recommended Petition 91-78 be denied. The petitioner is appealing that recommendation.

Robert Garcia, representing Ocean Properties, Ltd., stated the hotel was constructed in 1983; opened for business in 1984. A tangible personal property tax return was filed in 1985 at original cost \$451,039; it was assessed \$414,960. No tangible personal property tax reports were filed for 1986 and the following four years. The Property Appraiser estimated value at \$750,000 for 1986 based on the opening of the restaurant, lounge, and banquet facilities. Subsequent years through 1989 were assessed at the same assessment of \$750,000. A tangible personal property tax return was then filed for 1991; however, the Property Appraiser has carried forward the \$750,000 assessment.

He stated the County Tangible Personal Property File does not exhibit documentation that the Appraiser used comparable properties for the basis of the 1991 proposed assessment.

Lofton Cobb, Property Appraiser's Office, stated he received a list of estimated replacement costs with a tax return, however, original cost information was never provided. The Holiday Inn Longboat Key, Hilton Longboat Key, and the Holiday Inn/Airport were used as comparable properties each having a value exceeding \$750,000.

Motion was made by Mr. Chetlain, seconded by Mrs. Nevin and carried unanimously, to uphold the Special Master's recommendation to deny Petition 91-78.

91-116 RICKIE PALEY - DENIED

The Special Master recommended Petition 91-116 be denied. That recommendation is being appealed by the Petitioner.

Joel Einstein, property manager for owner/developer, Rickie Paley, stated the three vacant parcels, located at the southwest corner of State Route (S.R.) 70 and 45th Street East, were to be developed into a shopping center known as Manatee Walk. Before preliminary site plans could be submitted and in order to meet concurrency standards, the County required the developer to enter into a Development Agreement (4/25/91) to mitigate transportation impacts by paying \$747,228 of impact fees to fund improvements between 37th and 45th Street East, and the widening of S.R. 70.

Without the agreement, impacts caused by the development would have caused an unacceptable decrease in the transportation level of service, and the development could not be approved.

Robin Tardiff, Property Appraiser's Office, stated the property was valued on a market basis; however the road widening issue was taken into consideration. Mr. Tardiff stated all commercial property along S.R. 70 was reevaluated and assessments were adjusted.

Ms. Snell moved to uphold the Special Master's recommendation to deny Petition 91-116. Motion was seconded by Mr. Chetlain and carried unanimously.

VALUE ADJUSTMENT BOARD ACTION ON REMAINING PETITIONS

Excluding the eight petitions in which separate action was taken, Ms. McVoy suggested one motion be made to uphold the recommended orders of the Special Master on all of the remaining petitions.

Motion was made by Ms. VanNess, seconded by Ms. Snell and carried unanimously, to accept the Special Master's recommendations for the petitions as listed on the October 18, 1991, agenda.

CERTIFICATES - REAL & TANGIBLE PERSONAL PROPERTY ASSESSMENT ROLLS

Motion was made by Mr. Chetlain, seconded by Ms. VanNess and carried unanimously, to approve the Certificates of the Value Adjustment Board of Manatee County, Florida 1991, as it pertains to Real and Tangible Personal Property and authorize Board Members to sign the Certificates.

Real Property

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|----|--|-----------------|
| 1. | Taxable value of Real Property Assessment Roll as submitted by Property Appraiser | \$6,890,094,919 |
| 2. | Net Change in taxable value due to Board Action | 3,268,209 |
| 3. | Taxable value of Real Property Assessment Roll incorporating all changes due to Board Action | 6,886,826,710 |

Tangible Property

| | | |
|----|--|-----------------|
| 1. | Taxable value of Personal Property Assessment Roll as submitted by Property Appraiser | \$1,122,666,170 |
| 2. | Net Change in taxable value due to Board Action | -0- |
| 3. | Taxable value of Personal Property Assessment Roll incorporating all changes due to Board Action | 1,122,666,170 |

OCTOBER 18, 1991


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Discussion was held regarding suggestions for next year's petitions particularly instructions explaining the appeal process to the petitioner i.e. no verbal appeals; written appeals only. For petitions which have been appealed, it was suggested the VAB listen to a recording of the testimony that was presented to the Special Master.

MEETING ADJOURNED

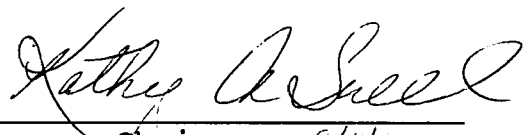
There being no further business, the meeting was adjourned.

Attest:



Clerk

APPROVED:



Chairman 8/11/92

Adj: 11:43 a.m.
/rll