

SEPTEMBER 16, 1998

The Special Master of the Value Adjustment Board, Manatee County, Florida, convened a REGULAR session in the Administrative Center, 1112 Manatee Avenue West, Bradenton, Florida, Wednesday, September 16, 1998, at 9:05 a.m.

Presiding was: Anthony Comparetto, Special Master

Also present was:

Susan G. Romine, Deputy Clerk, representing
R. B. Shore, Clerk of Circuit Court

All witnesses/staff giving testimony were duly sworn.

98-003 BEACON OF FAITH MINISTRIES

Scott Tusing, Property Appraiser's office, stated Beacon of Faith Ministries purchased Unit 109 Island Village condominium in 1997. Frank Madden, Pastor, applied for a religious exemption for the unit.

During a site visit (4/30/98), Mr. Madden advised staff that the condo was his residence and that he prayed there. He stated he did not conduct any religious activities at the property, and that it was being used as a parsonage. Mr. Tusing stated Mr. Madden preaches at a church in Tampa. The denial was based on the fact the property is not being used for religious purposes and that the property is not a parsonage because the church that purchased the property is not the legal titleholder.

Frank R. Madden, petitioner, stated the property is registered in a title held by Beacon of Faith Ministries. He and his wife reside at the property. It is considered the parsonage and is strictly used to hold religious services and to conduct church work. The property also serves as the principal office of the church where Mr. Madden counsels individuals through the use of a computer mail system. The church has four, active members.

Mr. Madden stated he is an ordained minister through the Society of Independent Churches and that Beacon of Faith Ministries is a nonprofit organization, but is not incorporated. He stated Beacon of Faith Ministries is a member of the Independent Churches to the Greater Ministries International Incorporated.

Mr. Madden cited Florida Statutes, Chapter 876.05 and portions of the State and Federal Constitutions. He asserted that Beacon of Faith Ministries is an established religious institution and has exempt status. He stated the issue may be a constitutional matter, and the Special Master may not have jurisdiction to make a ruling.

Nelson Kirkland, attorney for the Property Appraiser, stated Section 14 (A) of the Declaration of the Island Village Condominium Association prohibits use of the unit for anything other than a single-family residence. He also stated the Society of Independent Churches, Beacon of Faith Ministries, Greater Ministries International Incorporated, and Federation of Independent Churches are not registered as legal entities in the State of Florida.

Mr. Kirkland further pointed out the church is required to disclose financial records according to Article VIII, Beacon of Faith Ministries By Laws. He stated the application for ad valorem tax exemption did not include a complete financial statement of the church.

Mr. Madden stated the entities are not required to be registered, and the church's budget is privileged information based on Article 26 of the IRS Code.

Mr. Kirkland stated Florida Statutes (F.S.) Chapter 196 sets forth the criteria for ad valorem tax exemption, and based on testimony and evidence presented, Mr. Kirkland stated the property does not qualify for a religious exemption.

Anthony Comparetto, Special Master, stated he will take the petition under advisement.

98-006 MARJORIE L. MCKEEVER, TR

Mr. Tusing stated Ms. McKeever filed for homestead exemption in 1990. The exemption was removed because the property was rented. A homestead renewal card was mailed to Ms. McKeever in January 1998, but was returned as undeliverable. A questionnaire was sent on which she indicated that the property was not rented. Staff visited the site February 9, 1998, and spoke with Mrs. Provianin who stated she was renting the property until March 3, 1998. Copies of the questionnaire and site visit notes were submitted.

Mr. Tusing stated Ms. McKeever advised that she owns property in Sarasota County and another property in Holmes Beach. After admitting to renting out the Holmes Beach property in 1997, she was advised that the 1998 exemption would be removed.

Marjorie McKeever, petitioner, stated she lives in downtown Sarasota for the winter and moves back to Holmes Beach in the spring. She intermittently rents the Holmes Beach property, but considers that her primary residence.

She stated Mr. Tusing sent her a copy of F.S. Chapter 196.061 which states that abandonment of a homestead dwelling after January 1 shall not affect the homestead exemption for that year. She stated she was at the island property as of January 1.

The Special Master stated he will make a written recommendation to the Value Adjustment Board (VAB).

98-007 DAWN M. GOODEN-DAVIS

Mr. Tusing stated Ms. Davis filed a petition for homestead exemption due to extenuating circumstances, however, she was also denied homestead on a different property. Ms. Davis owns two properties. In 1997, she moved to another property.

Dawn Gooden-Davis, petitioner, stated she owns a home located at 2504 23rd Avenue West, Bradenton. In September 1997, she and her husband purchased another home at 5206 Woodlawn Circle West, Palmetto, in which the previous owners had homestead exemption.

She stated she had no intention of removing homestead from the Bradenton home until she could decide what to do with the property. She further explained she was not filing for homestead on the Palmetto home because the Bradenton home had the exemption. A tenant moved into the Bradenton home and exemption was removed. She stated the problem was a result of miscommunication with the Property Appraiser's office, and that had she known the circumstances, she would have removed homestead from the Bradenton home and filed for the exemption on the property in Palmetto.

The Special Master advised Ms. Davis of the qualifying factors to constitute extenuating circumstances according to the definition established by the Value Adjustment Board. He stated he will make a recommendation to the VAB.

(NOTE: Petitioner presented additional testimony later in the meeting.)

98-010 DOROTHY M. WERNER

Mr. Tusing stated that in August 1997, Ms. Werner married Herbert Martenson. At that time, both individuals owned properties and each had homestead on their property. A questionnaire was mailed in August to ascertain at which property the couple would reside for the 1998 exemption. Ms. Werner indicated that her property was on the market, but they would reside at her property through September while Mr. Martenson's condominium was being renovated. Consequently, Ms. Werner's 1998 exemption was removed because as of January 1, 1998, information indicated the couple was legally married, there were two properties, and that they would be residing on Mr. Martenson's property.

Dorothy Werner, petitioner, stated she had a very short marriage, which dissolved on March 12, 1998. As of January 1, 1998, she was residing in her home at 7107 9th Avenue West. She never left her home during the entire marriage. Following the divorce, she went to the Property Appraiser's office to apply for homestead, but did not realize it was for 1999.

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(Continued)

The Special Master stated he will make a recommendation to the VAB.

98-009 RICHARD AND TANYA DESPASTINO

Mr. Tusing stated the Despastinos purchased the lot in October 1995 and built a house in 1997. Homestead exemption for 1998 and 1999 was filed August 26, 1998. Information provided by the Property Appraiser's office regarding homestead exemption was submitted.

Richard Despastino, petitioner, stated the home was completed in October 1997. He stated he missed the deadline to file for homestead exemption because during this time, he was preoccupied with the birth of twin girls and a job promotion.

The Special Master stated a written recommendation will be made to the Value Adjustment Board.

98-011 MAXINE B. WILCOX

Mr. Tusing stated that in 1997, he received a telephone call from the City of Bradenton advising that the water meter for property at 2110 13th Avenue East had been pulled on February 19, 1997, and that the property could not be used as a residence. The meter was not reconnected until January 30, 1998. The 1998 homestead exemption was removed based on a letter from the City (8/27/98) stating that habitation of the property as of January 1, 1998, was not legal without running water. A copy of the letter was submitted. Mr. Tusing stated Ms. Wilcox filed for 1999 homestead on August 31, 1998.

Maxine Wilcox, petitioner, stated she cared for her sick mother nearby at 1708 Woodwind Circle and stayed with her most of the time, but the 13th Avenue East residence remained her permanent residence. The water was turned off at the recommendation of the City Utilities Department because of high usage and until someone could occupy the residence daily. Although she works out of town, she stated she regularly visited her residence during this time, and the electricity remained on. She stated her mother now lives with her at 13th Avenue East.

The Special Master stated sufficient evidence has been presented to recommend that the homestead exemption be granted.

98-012 JACK W. AND TONI MILHOLLAND

Mr. Tusing stated Mr. and Mrs. Milholland purchased the vacant lot in August 1994 and built a home. They filed for 1999 homestead on March 19, 1998. Upon receipt of the proposed tax notice, they realized they did not have homestead for 1998 and subsequently filed on September 1.

Toni Milholland, petitioner, stated she and her husband owned a home for 15 years. They sold the home, purchased another lot in August 1994 and built a new home three years later. She stated they missed the deadline to file for homestead due to misinformation and sick children.

The Special Master stated he will make a recommendation to the VAB.

98-014 BARBARA C. STOTT

Mr. Tusing stated Ms. Stott purchased the home July 1, 1987, but used the property as a rental. She had homestead exemption on another property. She filed an application for 1999 homestead on May 8, 1998, and for 1998 homestead on August 26, 1998.

Barbara Stott, petitioner, stated she visited the Property Appraiser's office in November 1997 and inquired about homestead exemption. She was given a brochure advising of the deadline to file, but did not have the necessary information at that time. She misunderstood the information and thought the March 1 date pertained only to new homes.

The Special Master stated a recommendation will be made to the VAB.

98-015 DAGMAR BEAVERS

Jim Strickland, Property Appraiser's office, stated the property consisted of three parcels totaling 71.97 acres, one of which (5 acres) has a home site and is receiving homestead exemption.

Due to a change in ownership of one of the parcels on October 3, 1997, a notice was sent advising to refile for agricultural classification.

A visit to the site revealed a bonafide cattle ranch. Mr. Strickland stated the agricultural classification would have been granted if the petitioner filed in a timely manner.

Dagmar Beavers, petitioner, stated her father gave her five acres of the property and later deeded the remaining acreage before he passed away. In order to prevent losing the property during a divorce, she put the property in her mother's name. Her mother then suffered a stroke and deeded all but seven acres of the property back to her. During this time, her second husband suffered a heart attack and she missed the deadline date to file. Furthermore, she assumed the property would automatically pass to her since she was the daughter.

The Special Master stated the information will be reviewed and a recommendation will be made to the VAB.

98-007 DAWN GOODEN-DAVIS (Continued)

Ms. Davis further explained her circumstances for not filing homestead in a timely fashion.

The Special Master reiterated that the petition will be reviewed, and a recommendation will be made to the VAB.

98-005 LOUISE BUNNELL

Petitioner not present. Determination based on the petition.

Mr. Tusing stated Ms. Bunnell filed in 1997 for renewal of homestead exemption. A renewal card was mailed to Ms. Bunnell in January 1998, but was returned with the forwarding address of her ex-husband. Mr. Tusing submitted a copy of the questionnaire completed by Ms. Bunnell indicating that she rented the property from December 15, 1997, to March 15, 1998. As a result, homestead exemption for 1998 was denied.

The Special Master stated he will make a recommendation to the VAB.

98-004 HOWARD SIDNEY, TR

Petitioner not present. Determination based on the petition.

Mr. Tusing stated Mr. Sidney and his wife jointly owned the Ironwood condominium. The property was transferred to her trust and the exemption was in her name. Mrs. Sidney passed away on November 20, 1997, and Mr. Sidney came to timely file for 1998 homestead, but was denied because of a lack of beneficial interest, based on Article IV., Page 3 of the Revocable Trust agreement between Mr. and Mrs. Sidney. A copy of the first three pages of the Revocable Trust Agreement and a deed to the property was submitted.

Mr. Tusing stated that one must have a beneficial interest in the property in order to receive the homestead exemption. Mr. Sidney notified his attorney to contact the Property Appraiser's office, however, no response was received.

The Special Master stated that a recommendation will be made to the VAB.

MEETING ADJOURNED

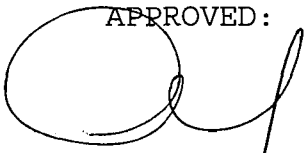
There being no further business, the meeting was adjourned.

Attest:



Clerk

APPROVED:



Special Master

Adj: 11:05 a.m.
/rll