

NOVEMBER 4, 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, November 4, 1998, at 9:10 a.m.

Presiding was: Anthony Comparetto, Esquire

Also present was:

Susan G. Romine, Board Records Supervisor,
representing R. B. Shore, Clerk of Circuit Court

All witnesses and staff giving testimony were duly sworn.

98-072 JACQUELINE A. STARR - DENIED

Jacqueline Starr, petitioner, presented Letters of Administration and an Order Appointing Personal Representative making her the personal representative of the estate of her husband, Charles Galt Starr.

Discussion: When probate was opened; petitioner lived on subject property since marriage.

Scott Tussing, Property Appraiser's Office, stated this property was purchased in 1992 in the name of Charles Starr. Homestead has not been granted as there is no record of the petitioner having sole beneficial interest in the property.

Mr. Comparetto stated entitlement must exist as of January 1 of the calendar year. He will review statute and make a recommendation to the Value Adjustment Board (VAB).

(Note: Further discussion later in the meeting.)

98-136 ART NAVE - DENIED

Art Nave, petitioner, reported his late filing for homestead exemption was due in part to misinformation as to the deadline to file, and to the illness of his mother.

Mr. Comparetto advised that the conditions in this case do not meet the requirements of extenuating circumstances, and he will make a recommendation to the VAB.

98-137 RAY AND KAREN CIEMNIECKI - GRANTED

Karen Ciemniecki, petitioner, stated she believed she had filed for a homestead exemption when she submitted a change of address to the Property Appraiser's Office for their new house. She reported on the birth of a child, and medical and business problems, which occurred during 1997.

Mr. Comparetto determined extenuating circumstances exist in this case, and stated he will make a recommendation to the VAB.

98-154 H. MICHAEL KELLY - DENIED

Petitioner not present; determination based on motion for extension.

Mr. Comparetto reviewed the Notice of Motion to extend the filing deadline sent by the petitioner, and denied the motion.

98-002 WILLIAM ALVIN MCELVEEN - DENIED

Petitioner not present; determination based on petition.

Jim Strickland, Property Appraiser's Office, stated the Agricultural classification was denied as the purchase price was 25 times the previous agricultural value, there was no agricultural use as of January 1, 1998, and the lot is vacant.

He presented a copy of a letter from the petitioner's attorney, Patricia Petruff, withdrawing this petition and advising that her client may refile next year.

Mr. Comparetto recommended this petition be denied.

98-008 GORDON H. ARNOLD - DENIED

Petitioner not present; determination based on petition.

Mr. Tussing advised that the petitioner just realized that he never filed for homestead exemption; however, he missed the deadline to file.

Mr. Comparetto ruled that no extenuating circumstances exist in this case and he will make a recommendation to the VAB.

98-134 MARY MADELINE AND STEVEN LOUIS PEARSON - DENIED

Petitioner not present; determination based on petition.

Mr. Tussing advised that this application for homestead exemption was filed March 17, 1998. The property was purchased in May of 1989; however, the petitioners have continued to forget to file. He acknowledged there were medical problems going back to 1996, which he did not consider as extenuating circumstances.

Mr. Comparetto stated that he could not rule for the petitioner in this case and he will make a recommendation to the VAB.

Recess/Reconvene.

98-050 SAM'S WHOLESALE CLUB - GRANTED

98-051, 98-052, 98-053 WAL-MART STORES INC. - GRANTED

98-054, 98-055, 98-056 K-MART CORP. - GRANTED

Petitioner not present; determinations based on petitions.

Debbie Lentz, Property Appraiser's Office, submitted a copy of a letter from Jack West, Property Tax Control, advising that he would not be present. She stated the Petitioner has accepted the revised tangible property values, as listed, with the right to appeal.

98-050	reduced to	\$746,659	98-054	reduced to	\$ 966,199
98-051	reduced to	\$2,628,575	98-055	reduced to	\$1,127,884
98-052	reduced to	\$1,142,117	98-056	reduced to	\$1,043,124
98-053	reduced to	\$2,484,660			

98-059, 98-060, 98-061, 98-062, 98-063, 98-064 FIRST UNION CORP. - DENIED

Petitioner not present; determination based on petition.

Ms. Lentz submitted an affidavit of sales tax from the petitioner. The issue in question is that sales tax has been included in the original cost for the basis of the tangible property evaluation. She referred to a copy of Department of Revenue guidelines showing the sales tax must be included as part of the original installed cost.

Mr. Comparetto stated he will make a recommendation to the VAB.

98-151 AND 98-152 RORY O'CONOR/CUSHMAN & WAKEFIELD - DENIED

Petitioner not present; determinations based on petitions.

Ms. Lentz advised that no evidence was presented in these cases and no adjustments have been made.

Mr. Comparetto stated he will make a recommendation to the VAB.

98-072 JACQUELINE A. STARR (Continued) - DENIED

Ms. Starr presented a copy of a Personal Representative's Distributive Deed dated October 1, 1998, and recorded November 4, 1998.

Mr. Comparetto stated the issue remains as to whether the petitioner had beneficial interest as of January 1, 1998, and advised he will look at revenue rulings in this case and make a recommendation to the VAB.

98-150 A.N.W. SPORTS BAR & GRILLE, INC., DBA FANATICS - GRANTED

Petitioner not present; determination based on petition.

Ms. Lentz stated the value on the tangible property was adjusted to \$35,552. No further evidence has been received on this petition.

Mr. Comparetto accepted the revised value.

Recess/Reconvene.

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(Continued)

98-071 THOMAS E. SWEENEY (DENIED)

Petitioner not present; determination based on petition.

Eric Scarbrough, Property Appraiser's Office, stated that the petitioner maintains that his assessed real property value was raised more than the homestead cap allowed. He explained that the petitioner does not qualify for an entire exemption cap as he rents part of the residence. Half of the assessment, falling under the cap, increased 1.7 percent. The other half was increased the value of the market.

Mr. Comperatto stated that the presumption of evidence has not been overcome and found that the application should be denied.

98-079 KELLY J. THOMAS (DENIED)

Petitioner not present; determination based on petition.

Rick Rodgers, Property Appraiser's Office, advised that the petitioner purchased this real property in June of 1998, for a deed price of \$139,900. He received a rebate of \$10,000, leaving a net sale of \$129,900. He stated \$110,000 reflects the true assessed value.

Mr. Comparetto stated that finding no contravening evidence, the presumption has not been overcome and the petition should be denied.

98-138 DAVID FIERRO (DENIED)

Petitioner not present; determination based on petition.

Edward Eason, Property Appraiser's Office, presented comparable sales and a map showing the real property location. He stated that all factors under Statute 193.011 were considered.

Mr. Comparetto stated that no contravening evidence exists and that the petition should be denied.

98-144 KATHLEEN M. WITHERS, TRUSTEE (DENIED)

Petitioner not present; determination based on petition.

Mr. Scarbrough advised that the petitioner is questioning the assessed land value. Her water frontage is the same as the comparable sale included in her petition; however, her lot is deeper and a depth factor was considered. This resulted in a higher square footage rate. He stated all factors under Statute 193.011 were considered.

Mr. Comparetto stated that no contravening evidence exists to overcome the presumption of correctness and the petition should be denied.

98-148 RICHARD O. SONTAG (DENIED)

Petitioner not present; determination based on petition.

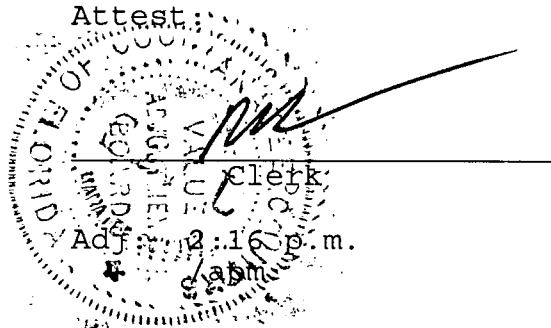
Mr. Scarbrough reported all factors in Statute 93.011 were considered and the appraisal for the real property is within the reasonable range of appraisals.

Mr. Comparetto stated that no contravening evidence exists to find the presumption of correctness has been overcome and recommended denial.


MEETING ADJOURNED

There being no further business, the meeting was adjourned.

Attest:



APPROVED:


Special Master (DATE signed 1/12/99)