



SARASOTA COUNTY
PROPERTY APPRAISER
FLORIDA

COPY

Jim Todora
Property Appraiser

November 4, 2008

Jeff Snyder CPA, Finance Director
City of Venice
401 West Venice Avenue
Venice, FL 34285

RE: ID Number 0431-03-0012, Venice Airport property leased to A. C. Schmieler

Dear Mr. Snyder:

A taxpayer brought to this office's attention the premises at 160 West Airport Avenue within the Venice Airport property were leased to a private individual. Upon reviewing the allegations we were able to confirm the City of Venice had leased the property in question to A. C. Schmieler on November 14, 2000. In 2003, Mr. Schmieler constructed a hangar on the leased property which he uses for his private enjoyment and thus is not entitled to ad valorem tax exemption. However, the property encumbered by the lease to Mr. Schmieler received an ad valorem tax exemption to which it was not entitled for the years 2001 through 2007. The improperly exempted property was included in the main airport parcel identified by ID Number 0431-06-0001.

Section 196.011(9)(a) Florida Statutes, states "*It is the duty of the owner of any property granted an exemption who is not required to file an annual application or statement to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted.*" The City of Venice, as property owner was responsible for notifying this office of the change in the use of the leased premises.

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2001 Adams Lane, Sarasota, FL 34237 · 4000 S. Tamiami Trail, Venice, FL 34293
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This letter provides you notification of this office's intent to record a lien in the county's public records against the referenced property within 30 days. Enclosed is a copy of the proposed lien.

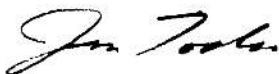
If you have any questions regarding this lien you may call Luis Guinart at (941)861-8220. You should contact Beverly Christie of the Tax Collector's Office at (941)861-8398 if you wish to satisfy this lien before it is recorded.

This office recently conducted a review and inspection of the Venice Airport property and we are satisfied to have accounted for all the leases currently encumbering property at the airport. However, we wish to confirm all City of Venice property which the City leases are properly listed in the assessment rolls. We respectfully request the City of Venice to provide this office a list of all City owned property that is currently leased. The list you would provide will be matched against the assessment roll. We are not asking for copies of any leases at this time, although after we review the list you provide we may ask the City Clerk for copies if any leases were missed.

The City of Venice has always cooperated with this office by providing copies of any leases encumbering City property. Adherence to this practice allows the property appraiser to make an annual determination on the exempt status of any leased City owned property.

Please let us know if you should have any questions or if we can be of assistance.

Very truly yours,



JIM TODORA, MAI, CAE
Sarasota County Property Appraiser

JT:clg

Enclosures: Proposed Notice of Tax Lien for Exemption

cc: Beverly Christie, Tax Collector's Office
Lori Stelzer, City Clerk, City of Venice, 401 West Venice Avenue,
Venice, FL 34285

Notice of Tax Lien For ~~Homestead~~ Exemption and/or ~~Limitation~~ Exclusion

SARASOTA County

Pursuant to the provisions of Sections ~~196.034~~, Florida Statutes, ~~homestead~~ exemption has been allowed on the property described below and the taxpayer named below received exemption(s) for ~~a homestead~~ in the aggregate amount of 574,100 for 7 year(s). In accordance with §196.011(9)(a), ~~§196.161(1)(a)~~ and ~~§199.455~~ Florida Statutes, notice is hereby given that the recipient(s) named below was not legally entitled to receive said exemption(s) ~~or limitation(s)~~ because said person(s) Part of 0431-06-0001 escaped taxation-new ID#. The statutes provide for recovery of unpaid taxes by means of a lien, including a 50% penalty and 15% interest for any year or years within the prior 10 years from the person(s) who was not entitled, but granted a ~~homestead~~ tax exemption. This document shall constitute a lien on the real property specifically addressed and legally owned by said taxpayer in the State of Florida.

FOR OFFICIAL USE ONLY

NAME CITY OF VENICE
ADDRESS 401 W VENICE AVE VENICE FL 34285
160 W AIRPORT AVE VENICE FL 34295
LEGAL DESCRIPTION MEETS AND BOUNDS Non-tax exempt property was included under 0431-06-0001

PARCEL ID# 0431-03-0012

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8* | 9 | 10 |
|------------------------------|-------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------------|---|--|---|----------------------------|
| Tax Year/ Date tax due | Value exempted | Amount of tax exempted | Penalty on tax exempted | Interest on tax exempted | Assessment limitation value | Tax due from wrongful assessment limitation | Penalty on assessment limitation | Interest on assessment limitation | TOTAL (3+4+5+ 7+8+9) |
| 2001 | 14,500 | 253.16 | 126.58 | | 0 | 0.00 | 0.00 | | |
| 2002 | 14,500 | 263.77 | 131.88 | | 0 | 0.00 | 0.00 | | |
| 2003 | 14,500 | 267.09 | 133.55 | | 0 | 0.00 | 0.00 | | |
| 2004 | 99,100 | 1,800.84 | 900.42 | | 0 | 0.00 | 0.00 | | |
| 2005 | 121,900 | 2,124.95 | 1,062.47 | | 0 | 0.00 | 0.00 | | |
| 2006 | 151,500 | 2,504.28 | 1,252.14 | | 0 | 0.00 | 0.00 | | |
| 2007 | 158,100 | 2,462.53 | 1,231.27 | | 0 | 0.00 | 0.00 | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

***NOTICE TO COLLECTOR:** The 50% penalty applies to the year(s) the taxes were exempted and is calculated individually for each ~~homestead~~ exemption violation. The interest shall be based on the taxes exempted from the date the taxes become due for each assessment until satisfaction of this lien. The Tax Collector shall also collect any fees and costs which the Property Appraiser or the Tax Collector has incurred in filing this lien, or collecting same.

Column 10 Total
Fees and Costs paid by Property Appraiser
Fees and Costs by Tax Collector
TOTAL DUE

"Under penalties of perjury, I declare that I have read the forgoing notice of tax lien and that the facts stated in it are true. If prepared by someone other than the Property Appraiser, his declaration is based on all information of which he has Any knowledge."

Signature and Title  Date _____
Property Appraiser

Payment shall include all unpaid taxes, penalties, interest, fees, cost or the lien shall not be satisfied.