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HIGHLANDS TRACTS WORTH MILLIONS

## Estate Taxes Forcing Centenarian to Sell Land

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The Ledger

LAKELAND -- She's the Miriam in Lake Miriam, and her father was the Hallam in Hallam Drive. In short, Helen Miriam Gladman is and has been Lakeland Highlands for more than 60 years.

Now 104, Gladman has created a real estate stir here. She is ready to sell up to half of her land in the Lakeland Highlands -- some of the priciest, most pristine residential acreage in Polk County. By The Ledger's count, she owns about 850 acres in Lakeland Highlands worth nearly \$16 million.

Someone could have coined the phrase "land rich, cash poor" for Miriam Gladman. She has refused to sell for most of her nearly three generations. In return, she struggled to raise two children and care for her mother on a Polk County teacher's salary.

Only the looming threat of estate taxes has forced her hand now.

"I don't want to develop it either," said her daughter, Mary Borsch, who is in her late 70s and lives in Scottsdale, Ariz. "But we've got to pay the government."

On Wednesday, the first major developments on Gladman's land in years will come before the Polk County Planning Commission. Three separate projects are looking to develop 337 acres on the south side of County Road 540A, near Scott Lake Elementary School. The Planning Commission meeting begins at 8:30 a.m. at the county administration building in Bartow.

### MANY OFFERS

People have been trying to get Gladman's land since she inherited it in 1939.

As longtime local Realtor George Lindsey said, "Anybody that's in real estate at all is familiar with the Gladman properties. It's very attractive property, and it's in the path of what's going on, as far as development in South Lakeland."

Barely a day goes by, Borsch said, that somebody doesn't make an offer to her directly or to her mother's lawyer, T. Paine Kelly Jr. of Tampa. Until recently, they almost never sold.

Sometimes it was Realtors and developers making the pitch. Sometimes it was Japanese investors. And sometimes it was just small landowners, who wanted Gladman to lop off a chunk for them.

"We just want a little piece," Borsch said, quoting the typical plea. "But they don't realize that destroys the value of the land."

"You learn to say no," Borsch said of her mother, who has been confined to her bed in Lakeland Highlands for 21 years.



Scott Lake can be seen through the trees at the end of Luce Road. Miriam Gladman, after decades of preserving the land, is selling the tract along with other land holdings. Calvin Knight/The Ledger

## PROTECTING THE LAND

Miriam Gladman has a passion for her land and a ferocious determination to protect it.

Her father, Willard Fordyce Hallam, bought 3,000 acres in the Lakeland Highlands area in 1910 and sold several hundred acres for a huge profit over the next few years. When her mother, Mary Helen Van Dake Hallam, died in 1939, Gladman inherited the remaining 2,000 or so acres.

Over more than 60 years, she has turned down countless offers to sell, at great cost to her personal finances.

Gladman taught in the Polk County school system for 33 years, and after divorcing her husband, Cyril R.A. Gladman, in the early 1930s, raised her two children alone on a teacher's salary. She also cared for her mother for a spell before she died. Miriam Gladman occasionally was paid in scrip instead of money, her daughter said.

Even so, the only big sale she made was in the 1950s, when she sold more than 600 acres to the old W.R. Grace phosphate company for \$3 million, Borsch said. That may sound like a lot. But that's been the bulk of what she's lived on for the past 50 years, along with lesser amounts from her school system retirement and money from citrus groves. In recent years, she has required round-the-clock home care, at a cost of \$3,500 a week, her daughter said. Her annual property tax bill is about \$140,000, Borsch said.

Her lawyer, Kelly, has been protecting her land since 1955. (Kelly declined to give his age, but a biography on Lawyers.com pegs it at 90.) In the mid-1950s, Gladman's only sibling -- her late brother, Willard Van Dake Hallam -- tried to seize half the land from his sister and sell it, Borsch said. After a legal battle, which was reported in the local press, Gladman won out.

Years later, in 1990, the Polk County School Board was looking for property in Lakeland Highlands to build George Jenkins High School and picked Gladman's land on the south side of CR 540A.

No way, said Gladman, age 92 at the time. She and her lawyer prohibited the school system from even entering her land to survey it. Things started getting ugly, with the School Board threatening to condemn the property in court and seize it. But the School Board flinched, unwilling to fight Gladman in court for years.

Gladman's father loved the land, Borsch said, and Gladman picked up his passion. Years ago, Borsch used to drive her mother around her land every week, and even now Gladman knows every parcel she owns.

It's hard to determine how much land she still owns. Neither Borsch nor Kelly had an exact figure at the ready in recent weeks. But the Polk County Property Appraiser's Office lists 76 parcels under Gladman's name or that of her corporations, Hallam Estates, Hallam Enterprises and Highlands Acreage. Those parcels totaled about 849 acres and had a market value of more than \$15.9 million, according to the Property Appraiser's Office.

Borsch last week said she thinks her mother owns more than 849 acres on the Property Appraiser's list.

## SELLING ACREAGE

It's only been in recent years that Gladman has seriously entertained offers.

In 1998, Gladman sold at least 118 acres between Scott Lake and CR 540A to Hoyt "Barney" and Carol Jenkins Barnett, according to county land records. That land is still undeveloped and has

been set aside for conservation, Kelly said. Meanwhile, Polk County bought 551 acres at the end of Lakeland Highlands Road from Gladman last year for \$3.2 million, land intended for recreational uses. Half the money came from a state environmental lands program.

Now, Kelly has convinced Gladman to grant options on 41 parcels -- or about half her property -- to other individuals. Buyers can exercise the options upon her death.

It wasn't an easy choice for a woman who has kept most of her land pristine since 1939, but she had no other choice, Kelly said. When Miriam Gladman dies, the government will take 55 percent of her assets through estate taxes.

"I was able to persuade her to do this because of estate taxes," Kelly said. "If she would have waited until death, they would have auctioned off many of her properties (to pay taxes)."

Ironically, the first substantial development on the land under contract is the same land Gladman fought the School Board over 12 years ago.

Among the projects now being proposed, according to county records:

- Hallam Preserve. Lakeland developer Rob Harper IV and Lakeland lawyer Brian Philpot (through his real estate firm The Land One Cos.) have an option to buy 295 acres south of CR 540A, just southeast of Scott Lake Elementary. There, they plan to divide a 125-acre chunk into 185 lots. They will set aside another 100 acres in the northwest corner of the property for conservation -- in accord with Miriam Gladman's wishes, Philpot said.
- Eaglebrooke North. The owner of the Eaglebrooke community, McDonald Development, is proposing to buy the remaining 68 acres of the Hallam Preserve property from Philpot and Harper. There, they will divide the land into 126 lots.
- Highlands-in-the-Woods. Harper's father, Robert Harper III, has an option to buy 42 acres to the east of Hallam Preserve from Gladman. Highlands-in-the-Woods will have 62 lots.
- Scott Lake Preserve. Unrelated to the CR 540A projects, Philpot and Harper IV have an option to buy 36 acres on Scott Lake. There, they plan to divide it into six, roughly 6-acre lots for an exclusive residential community. Especially valuable, the Property Appraiser's Office valued the Scott Lake acreage at \$2.34 million.

Philpot and Harper IV said they've gotten no negative feedback so far about their projects. They say they're trying to be faithful to Miriam Gladman's conservationism, passing up potential profits to set aside a hundred acres for preservation.

Neither Philpot nor Ron Borchers, Polk County's director of development services, knew of any organized opposition to the projects.

At least a couple of Lakelanders have spoken up, though. Last week, The Ledger ran a letter to the editor from Lakelander Joyce Hicks.

"It is difficult for all of us who have seen this land to think it will possibly be lost forever, something that's taken millions of years to evolve into the splendid, rich, rare habitat that it is now," Hicks wrote.

Jeff Griggs, who lives next to the proposed Highlands-in-the-Woods development, said the CR 540A land is "one of the last really, really pristine big habitats, and by developing it, it would wipe out that habitat."

Griggs also wonders about the true feelings of Miriam Gladman. She has fought to preserve the land for decades, including battling the School Board when she was 92. He wonders whether she's really willing to sell it to developers now.

Borsch said her mother has never really wanted her land to be developed. Neither has Borsch, she said. But, things are different now from 60 years ago. Estate taxes will run into the millions. Plus, Borsch -- who stands to inherit the bulk of the remaining land -- is in need of surgery and she may need the money to help out other members of the family, she said. "We've never gone in for big fancy things," she said. "What's important in life is family and beauty and art and literature.

"All we've tried to do is keep the land."

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