

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, January 23, 2004

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 a.m., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Kem Weber, Mr. Tom Neve, Vice Chairperson Tom Baron

ABSENT: Appeals Board Member Chairperson Jenele Buttery

Mr. Wyatt Cash, Deputy County Counsel, is present and represent the Assessment Appeals Board. Mr. Warren Jensen, Deputy County Counsel, is present and represents the Assessor.

Mr. Tom Bordonaro, County Assessor and Ms. Linda Trahey, Ms. Lesa Silva, Ms. Charron Sparks, Mr. Bill Sporleder, Ms. Barbara Edginton, Mr. Bob Spurgeon and Mr. Jeff Stranlund, Deputy Assessors, are present and sworn.

(1) This is the time set for members of the public wishing to address the Board on items not set on the Agenda.

Vice Chairperson Baron: opens the floor to public comment without response.

(2) **Application No. 2003-7, Angelo P. Morabito, APN 076,081,020, is presented.**

Mr. David Pereira, representing the applicant is present and sworn.

Mr. Bordonaro: states they have had recent discussions with Mr. Pereira and have received new information on the property and would like this matter continued to have an opportunity to review the information.

Mr. Pereira: states he has information on the lease extension.

Vice Chairperson Baron: asks that Mr. Pereira get all the information he has to the Assessor today, with Mr. Pereira agreeing.

Thereafter, on motion of Mr. Weber, seconded by Mr. Neve and unanimously carried, the Board continues said hearing to March 12, 2004 at 9:00 a.m..

(3) **Application Nos. 2002-104(Supplemental Roll for 2001-02) and 2003-14 (Supplemental Roll for 2003-04),John G. Cliff, APN 004,292,022, is presented.**

Mr. John Cliff, Applicant and Mr. Ron Tilley are present and sworn.

Ms. Trahey: indicates there are two issue: whether or not a transfer occurred and the issue of value; asks that the transfer issue be addressed first.

Ms. Edginton: addresses the changes of ownership that have occurred on the property and presents **Assessor's Exhibit #1 - Recorded Ownership History and Assessor's Exhibit #2 - March 29, 2001 letter from the State Board of Equalization;** outlines the changes in percentage of ownership by Mr. Cliff and which of these triggered a reappraisal; outlines the change in March 2002 that triggered the 50% reappraisal; presents **Assessor's Exhibit #3 - Property Tax Rule 62 - Change in Ownership Exclusions.**

Mr. Cliff: states he did two trusts on this property and presents **Applicant's Exhibits #A - Document entitled "To Whom It May Concern Part 1 "; #B - Document entitled "Part 2 "; #C - Drawing of the floor plan and specifics on what is included; #D - Appraisal Spreadsheet dated 3/3/99; #E - Appraisal Spreadsheet dated 3/20/02; listing of a home at 835 Vista del Brisa; #G - Comparable Sales Information; #H - Floor Plan #5 for Laguna Shores - Vista Series; #I - Site Plan for 863 Vista Brisa;** states he had cancer and was advised to do a will and he set up the trust and then the living trust to address personal desires if he did not survive and to keep his family from fighting over his property.

Matter is fully discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Neve and unanimously carried, the Board determines that on Application Nos. 2002-104 and 2003-14, the position of the Assessor's Office hold concerning the transfer of ownership and a re-assessable event of 50% interest did occur on March 20, 2002.

Mr. Spurgeon: presents **Assessor's Exhibit #4 - Description of the Property and Comparable Sales Information;** presents the Assessor's case and highlights the comparable sales as presented.

Mr. Cliff: presents his case; comments on the patio that was built as a wind break; disputes the Assessor's comparables and adds another comparable, for his case, located at 875 Vista Brisa which sold for \$365,000 on 5/16/02.

Matter is discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Neve and unanimously carried, the Board determines that for Application Nos. 2002-104 and 2003-14, the Applicant did not overcome the presumption and the Roll Values are held.

Mr. Cliff: states he is waiving his request for Findings of Fact.

Matter is further discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Neve and unanimously carried, the Board amends their prior motion and determines that the Roll Values are held as follows: Date of Value 3/20/2002 - Land Value of 200,000, Improvement Value of \$195,000, for a total value of \$395,000 and the Assessor is directed to bring back the proportional values for each appeal and year in question at the March 12, 2003 meeting.

(4) Application No. 2002-26, APN 034,501,019, Joseph C. Kelly, is presented.

Mr. Kelly: is present and sworn.

Board Members: address the issue of a prior hearing on this parcel and question whether they can hear this matter again based on Rule 326 - Reconsideration and Rehearing.

Ms. Sparks: addresses the prior hearing on this parcel and what was heard at that time.

Mr. Kelly: states there is an incorrect "element" for value on the mobilehome on his property; addresses Rule 51.5 and how he believes it applies to this issue.

Mr. Cash: responds to comments by Mr. Kelly, cites specific references in the Revenue and Taxation Code and comments on Rule 51.5.

Mr. Kelly: cites a court case that allows the Board to hear his application; comments on the land use changes back in 1980 through the Land Use Ordinance/Land Use Element for the El Pomar-Estrella Area.

Mr. Bordonaro: addresses the Assessor's position; presents **Assessor's Exhibit #1 - copy of the minutes from the January 7, 2000 Assessment Appeals Board Hearing** and addresses what was heard at this meeting.

Mr. Jensen: states that if Mr. Kelly is suggesting there as been a decline in value (Prop 8) the Board can hear this.

Ms. Sparks: addresses **Assessor's Exhibit #2 - letter to Mr. Kelly dated 6/9/03 regarding decreasing the value of the mobilehome** and how the Assessor arrived at this new value.

Mr. Kelly: addresses Rules 121, 122 and 124 and Title 8 of the Health & Safety Code regarding wells and indicates he wants the class changed on the well and concrete, from land to improvements, so he can depreciate them; addresses an appraisal he had done on the property.

Ms. Sparks: objects to the appraisal being introduced without the appraiser being present for questioning; questions what Mr. Kelly receives in rent for the mobilehome, with Mr. Kelly responding \$750/month including

January 23, 2004

water and septic.

Ms. Sparks: presents Assessor's Exhibit #3 - Dealer Report of Sale on this mobilehome and Assessor's Exhibit #4 - Property Description and Comparable Sales information.

Mr. Kelly: disputes the costs, by the Assessor, for the skirting and decking.

Mr. Weber: addresses how the Board arrived at their decision; the Board had to decide whether this was a re-hearing or not and the Board determined that it was a re-hearing on a clerical matter that allowed the Board under 51.5a, to correct that clerical matter; the Board could not rule on the applicant's B-2 section of the application because that was not within the purview of the Board; with respect to the value, in the Board's opinion, the applicant did not overcome the presumption of value by the Assessor and the Board believes the Assessor presented compelling and overwhelming evidence to support their value.

Matter is fully discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Neve and unanimously carried, the Board determines that on Application No. 2002-26, APN 034,501,019, date of value 1/1/02, the Roll Values are to be held as the following: the full indexed value of the Land is fixed at \$140,957, the full indexed value of the Improvements is fixed at \$210,326, for a total indexed value of \$351,283. The Applicant waives Findings of fact.

(5) Minutes for the November 14, 2003 meeting are presented for approval.

Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Neve abstaining and Ms. Buttery being absent, motion carries and the minutes for the November 14, 2003 meeting are approved as presented and the Chairperson is instructed to sign the same.

(6) Findings of Fact for Application Nos. 2001-37 and 2002-34 - Sierra Vista Hospital, are presented.

Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Mr. Neve abstaining and Ms. Buttery being absent, motion carries and said hearing is continued to March 12, 2004 for consideration of the Findings of Fact.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

Chairperson, Assessment Appeals Board

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder and Ex-Officio Clerk of the Assessment Appeals Board

By:
Deputy Clerk-Recorder

vms