

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

Friday, January 28, 2005

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

**PRESENT: Appeals Board Members** Mr. Kem Weber, Ms. Jenele Buttery and  
Chairperson Tom Baron

**ABSENT: Appeals Board Member** None

Mr. Jim Orton, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Warren Jensen, Deputy County Counsel, is present and represents the Assessor.

Mr. Tom Bordonaro, County Assessor, and Ms. Charron Sparks, Ms. Barbara Edgington, and Mr. Bob Spurgeon, 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.

**Chairperson Baron:** opens the floor to the public without response.

(2) **Application Nos. 2003-123 and 2004-5, APN 003,544,003, Howard E. Carroll, is presented.**

**Mr. Howard E. Carroll: is present and sworn.**

**Ms. Sparks:** indicates the only issue before the Board today is the methodology used, and there is a signed stipulation, between the Applicant and the Assessor, as to values.

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, the Board approves the Stipulation, dated January 18, 2005, as written.**

**Mr. Carroll:** presents his case (**Applicant's Exhibit A - Letter from Applicant dated January 28, 2005; Applicant's Exhibit B - State Board of Equalization Letter dated January 23, 1998; and Applicant's Exhibit C - Federal Tax Case**), asks the Board to utilize the values at which the partial interests were transferred in determining valuation.

**Mr. Spurgeon:** presents the Assessor's case (**Assessor's Exhibit 1 - Assessor's Appraisal, and Assessor's Exhibit 2 - Assessor's Handbook Section 502**); discusses the chart showing ownership in Assessor's Exhibit 1; Property Tax Code 51 (d); Property Tax Code 401; Rule 2 and Property Tax Code 850.0001 and 850.0100.

**Mr. Jensen:** requests time to review Applicant's Exhibit C.

The Board continues this matter to later today.

(3) **Minutes for the December 3, 2004 Assessment Appeals Board Hearing, are presented.**

**Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Buttery abstaining, the motion carries and the minutes of the December 3, 2004 Appeals Board Hearing are approved as presented and the Chairperson is instructed to sign the same.**

(4) **Letter regarding Corrections to the values for Application No. 2003-12, Kurt H. Berger, is presented.**

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The Applicant is not present.

**Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Buttery abstaining, the motion carries and on Application 2003-12, for APN No. 091-174-054, Date of Value January 1, 2003, the full value of land is amended to read \$103,898, the full value of improvements is amended to read \$300,900, for a total amended value of \$404,798.**

- (5) **Request for denial of Application No. 2004-01, James C. Thompson, for non-completion is presented.**

The Applicant is not present.

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, the Board denies Application No. 2004-01 for non-completion.**

- (6) **Request for denial of Application No. 2004-25, Templeton Imaging Medical Group, Inc., for non-completion is presented.**

The Applicant is not present.

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, the Board denies Application No. 2004-25 for non-completion.**

- (7) **Request for denial of Application No. 2004-75, Office Max, Inc., for non-completion is presented.**

The Applicant is not present.

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, the Board denies Application No. 2004-75 for non-completion.**

- (8) **Approval of Findings of Fact for Application No. 2002-108, David A. Doody, are presented.**

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, and unanimously carried, on Application No. 2002-108, the Board adopts the Findings of Fact as presented and the Chairperson is instructed to sign the same.**

- (9) **Application Nos. 2003-123 and 2004-5, Howard E. Carroll, are brought back on for hearing.**

**Mr. Jensen:** discusses the Exhibit he was given with the Board determining Mr. Jensen was given a different Exhibit than the one they received; requests additional time to review the correct Exhibit and the Federal tax case listed in Applicant's Exhibit C; discusses concerns this appeal may be precedent setting.

**Thereafter, on motion of Ms. Buttery, seconded by Mr. Weber and unanimously carried, Application Nos. 2003-123 and 2004-5, are continued to April 22, 2005.**

- (10) **Approval of Findings of Fact on Application No. 2002-116, Pamela Ponce, are presented.**

**Ms. Pamela Ponce:** is present and sworn; discusses some of her testimony and a comparable that was removed; wants the comparable located at 1672 Strand included in the Findings.

**Ms. Lesa Silva, Deputy Assessor:** is present and sworn; discusses the comparable that was used, dated August 2001, at 1672 Strand and her belief that this was a refinance not a sale.

The Clerk indicates they received written correspondence from Ms. Jarrett stating she reviewed the Findings and is in agreement with them.

**Mr. Bordonaro:** states he wanted clarification on the Board's methodology as it was not given at the time of hearing.

**Ms. Ponce:** again requests the 1672 Strand property be included in the Findings, discusses her evidence not included in the Findings; and, 1672 Strand was the only comparable she submitted.

**Mr. Bordonaro:** suggested on Page 3, III, Subsection A, correcting the first sentence to read "A. Applicant's contention: The Applicant testified, "and offered photographs", that the Subject Property was", with the Board and Applicant agreeing.

**Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Jarrett being absent and Ms. Buttery abstaining, motion carries and the Board adopts the Findings of Fact for Application Nos. 2002-116, Ponce, as amended and the Chairperson is instructed to sign the same.**

- (11) **Request for determination of timely filing of Application No. 2004-96, APN 007,771,063, 044,251,067, and 060,011,036, Gary L. White/S. Cool,** is presented.

**Mr. Stephen Cool:** Attorney for Applicant, is present and sworn; discusses the history of the property; the value on the Secured Roll; letters sent to the Assessor's office in December 4, 2003 and August 31, 2004 and the Assessor's response dated September 29, 2004, indicating that after receiving an opinion from County Counsel their assessment was valid.

**Ms. Edgington:** discusses the date of the Notice, and the approximate 8 month delay in the response from County Counsel.

A discussion regarding the 60 day time limit on filing an appeal occurs with Mr. Orton discussing the Boards limitations.

**Mr. Cool:** feels he was justified in waiting for the opinion from County Counsel before reacting; believes this is just cause for the Board to allow the Application, to be accepted and heard by the Board.

**Mr. Orton:** indicates the Board doesn't appear to have the same ability the Planning Commission does, to waive the 60 day time limit; the Board may continue the matter to allow him to review the notices and the addresses they were mailed to.

**Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron casting a dissenting voting, motion carries and Application No. 2004-96, is continued to March 18, 2005.**

- (12) **Request for determination of timely filing of Application No. 2004-99, APN 902,009,379, Louise S. DeDera,** is presented.

The Applicant is not present.

The Clerk summarizes the history of requests to the Applicant and presents the Applicant's letter requesting the application be accepted.

**Mr. Bordonaro:** states the Applicant has submitted no evidence regarding their reference of the date stamps on envelopes.

**Thereafter, on motion of Ms. Buttery, seconded by Mr. Weber and unanimously carried, and Application No. 2004-99, DeDera is denied as untimely filed.**

- (13) **Application No. 2004-23, APN 009,775,013, Rudy E. Kralik,** is presented.

The Applicant is not present.

**Thereafter, on motion of Ms. Buttery, seconded by Mr. Weber and unanimously carried, Application 2004-23, Kralik, is denied for non-appearance.**

- (14) This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting.**

**Chairperson Baron:** calls for comments without response.

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

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Chairperson

ATTEST:

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

By:  
Deputy Clerk-Recorder

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