

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

Friday, November 14, 2003

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular session at 10:00 a.m.(when a quorum was present), in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Kem Weber and Chairperson Jenele Buttery

ABSENT: Appeals Board Member Mr. Tom Baron

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

Ms. Lesa Silva, Ms. Charron Sparks, Mr. Bill Sporleder, Deputy Assessors, are present and sworn.

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

Chairperson Buttery: opens the floor to public comment without response.

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

Mr. Kelly: states that he would like his matter continued to a future date to have the full Board hear his matter.

Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron being absent, motion carries and the Board continues Application No. 2002-26 to January 23, 2004.

Application Nos. 2001-37 and 2002-34, APN 052,181,034, Sierra Vista Hospital Inc., are brought back on for hearing (continued from September 26, 2003).

The Court Reporter is sworn.

Mr. Weber: states that after considering all the evidence presented, the Board has decided for both Applications for Changed Assessment 2001-37 and 2002-34 as follows: (1) the parties relied on the cost approach to arrive at fair market value and the Board accepts that approach to value also; (2) regarding the Application for Changed Assessment 2001-37, the Board has decided that the cost approach to value should be applied as follows: (a) the Board accepts the Assessor's calculations for Replacement Cost for the single-story, multi-story and MRI sections and land improvements but with any seismic cost and entrepreneurial profit cost amounts eliminated from these calculations; (b) the Board believes that the following accrued depreciation rates should be applied to the replacement cost amounts: (1) single-story section: 58%; (2) multi-story section: 40%; (3) MRI section: 42.5%; and (4) land improvements: 80%; (c) the Board accepts the Assessor's estimate for land value; (3) regarding the Application for Changed Assessment 2002-34, the Board has decided that the cost approach to value should be applied as follows: (a) the Board accepts the Assessor's calculations for Replacement Cost for the single-story, multi-story and MRI sections and the land improvements but with any seismic costs and entrepreneurial profit cost amounts eliminated from these calculations; (b) the Board believes that the following accrued depreciation rates should be applied to the replacement cost amounts: (1) single-story section: 60%; (2) multi-story section: 42%; (3) MRI section: 45%; and (4) land improvements 80%; (c) the Board accepts the Assessor's estimate for land value.

Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron being absent, motion carries and the Board establishes the values as follows: for Application No. 2001-37 (Depreciated Value) for the Single-Story Section the value is fixed at \$4,866,838; the Multi-Story Section the value is fixed at \$13,264,021; for the MRI Section the value is fixed at \$232,642; for the Land Improvements the value is fixed at \$288,476; the 2001 Depreciated Value of the Improvements is fixed at \$18,651,977; the 2001 Land Value is fixed at \$6,030,000, for a total value of \$24,681,977; for Application No. 2002-34 (Depreciated

Value) for the Single-Story Section the value is fixed at \$4,675,279; for the Multi-Story Section the value is fixed at \$12,876,601; for the MRI Section the value is fixed at \$226,504; for the Land Improvements the value is fixed at \$288,476; 2002 Depreciated Value of the Improvements is fixed at \$18,066,860; the 2002 Land Value is fixed at \$6,360,000, for a total value of \$24,426,860. The Applicant requests and pays for Findings of Fact. Chairperson Buttery outlines the procedure for preparing Findings and states that the Findings of Fact will come to the Board on January 23, 2004 for final action.

Application No. 2002-75, Econo Lube & Tune, APN 002-482-024, is presented.

The Applicant is not present.

The Clerk indicates that no response card was received on this application and requests the application be denied for no response/appearance.

Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron being absent, motion carried and the Board denies Application No. 2002-75 for no response/appearance.

Minutes for the September 26, 2003 meeting are presented for approval.

Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron being absent, motion carries and the minutes for the September 26, 2003 meeting are approved as presented and the Chairperson is instructed to sign the same.

Application No. 2003-22, Mohamad A. Tayem, APN 083,221,037, is presented.

The Applicant is not present.

The Clerk requests that this application be denied for non-completion.

Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery, with Mr. Baron being absent, motion carries and the Board denies Application No. 2003-22 for non-completion.

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

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