

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

Friday, January 12, 2001

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. Tom Baron, Mr. Kem Weber and  
Chairperson Harry Yasumoto

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, County Assessor, Ms. Linda Trahey, Ms. Barbara Edgington, Mr. Ronnie Simons, Mr. Rod Hallin, and Mr. Rick Walsh, 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 Yasumoto opens the floor to the public without response.

**Application No. 2000-12, Outdoor Systems**, is presented. Mr. John Morter, Agent for the Applicant, is present and requests a continuance to the March 16, 2001 hearing date. Mr. Frank objects to a request for continuance indicating the Agent waited until the last minute to exchange information with the Assessor. **Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, and unanimously carried, Application No. 2000-12 Outdoor Systems is continued to March 16, 2001, further, there will be no additional continuances granted, all documents are to be exchanged by March 1, 2001 and any additional requests for additional information are responded to promptly.**

**Application No. 2000-39, Arnold B. Jonas**, is presented. The Applicant is present. Mr. Frank requests the hearing be continued to March 16, 2001, as the Applicant did not return their response card until January 9, 2001 and the Assessor's staff who would be presenting this hearing is at Federal Jury duty. **Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, and unanimously carried, Application No. 2000-39, Jonas is continued to March 16, 2001 at 9:00 a.m..**

**Application No. 2000-8, Carriage Homes**, APN No. 090,093,003, is presented. Mr. Wayne L. Vaughn, President, is present and sworn. Mr. Simons describes the property and recommends holding the Assessor's current roll value of the land at \$360,000. Mr. Vaughn states when he purchased the property he thought he had 12 buildable lots, found out 2 lots were unbuildable and therefore have no value. Mr. Frank states the issue is the property value on the date of acquisition, not environmental issues that have arisen after that date, suggests environmental issues should be addressed in 2001-2002, and when the applicant receives the Supplemental notices on all 12 lots the applicant can file appeals at that time. **Matter is fully discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Baron and unanimously carried, on Application No. 2000-8, Carriage Homes, the Board determines that the date of value is 9/10/1999, and upholds the Assessor's value on the land at \$360,000.**

**Determination of Timely Filing of Application No. 2000-46, William & Deah Rudd** is presented. Mr. & Mrs. Rudd are present and sworn. Mrs. Rudd presents **Applicant's Exhibit 1 - Property Tax Assessment Appeal from 1969 to 2000**; states the initial Assessment Review form they submitted in 1997 was rejected; comments on a court decision made on December 30, 1997, and the lot line adjustment map reflecting this court decision was recorded on October 6, 2000. The Board states

they have no jurisdiction regarding the timely filing of the applications for 1969-70 through 1999-2000. Mrs. Rudd states she's late in defect and requests finding of fact for this hearing, with Mr. Olpin indicating preparation of Findings is not appropriate for this matter, this is a hearing regarding timeliness only. Ms. Trahey understands the Applicant's concerns, however the Assessor's Office can only react to recorded documents and only go back four years on the Roll. Mr. Frank reiterates the Assessor can only go back four years and any taxes the Rudd's paid on land that doesn't exist is a civil matter. Mr. Baron asks the Clerk to prepare descriptive minutes of this action and mail a copy of the minutes to the Rudd's for their records. The Clerk suggests the Rudd's purchase a copy of the hearing tape also. **Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, and unanimously carried, on Application No. 2000-46, Rudd the applications filed for the 1969-70 through 1999-2000 are denied as untimely filed.**

**Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, Harker Wade and 2000-29, Wade Properties** are presented. Mr. Harker Wade, owner and Mr. Vincent Martinez, Attorney are present and sworn. Ms. Trahey describes the property (**Assessor's Exhibit J - Property Descriptions**) and recommends holding the current Roll values. Ms. Edgington addresses the previous hearings on these appeals, the stipulation includes Application No. 2000-29 and the Board requested an opinion from the State Board of Equalization (SBE) on whether a change of ownership "control" occurred; (**Assessor's Exhibit K - State Board of Equalization Letter dated August 10, 2000 and Applicant's Exhibit 2 - November 17 letter from Mr. Twitchell**) gives the history of the parcels and how the title was held. Mr. Martinez indicates this is an issue relating to Proposition 13; discusses the trust (**Applicant's Exhibit 3 - Section 64(a)**), and they do not support the SBE decision. Mr. Frank addresses the request by the Board for an opinion by the SBE and the Assessor follows those opinions. **Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, with Mr. Weber casting a dissenting vote, motion carries and on Application Nos. 1998-97, 1999-4, 1999-8, 1999-23 and 2000-29, the Board determines that a reassessable event occurred.** Mr. Baron indicates his decision is based on Mr. Olpin's views and the SBE's opinion. Mr. Weber indicates he doesn't support this position and would like to see this go before the Courts. Mr. Yasumoto supports the Assessor's position and indicates the Assessment Appeals Board has always relied on SBE's opinions. Ms. Edgington indicates the next issue for the Board; is to determine if the Parent to Child Exclusion applies (**Assessor's Exhibit L - 63.1 - Tax Law Guide**) gives the definition of real property and based on this it is not eligible for exclusion. Mr. Martinez discusses Propositions 13 and 58 regarding the Child/Parent Exclusion; real property and references to transfers. Discussion regarding Section 104, Rule 462.180(D), change of ownership with legal entities. Mr. Martinez discusses Propositions 13 and 58, and provides language from the Revenue and Taxation Code that conflicts with the definition of real property. Ms. Edgington presents (**Assessor's Exhibit M - 44 California Reporting 2d series: Penner v. County of Santa Barbara and Assessor's Exhibit N - Fax from Kristine Canadd of SBE**). A discussion regarding the Penner case occurs and regarding the possibility of an opinion from the SBE. The Assessor and Applicant will prepare a drafts of the letter to the SBE and send them to Mr. Olpin. **Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, and unanimously carried, the Board directs Mr. Olpin to send a letter to the SBE for their opinion on the Child/Parent Exclusion. Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, and unanimously carried, the Board approves, with the concurrence of the Applicant, a 1 year waiver of time from today's date. Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, and unanimously carried, said hearing is continued to a date to be set by the Clerk.**

**Minutes of November 17, 2000 hearing are presented. Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, and unanimously carried, the minutes of November 17, 2000 haring are approved as submitted and the Chairperson is instructed to sign.**

Request for a decision regarding the **timely filing of Application No. 2000-54, Greg Nester**, (continued from the November 17, 2000 hearing) is presented. Applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Weber and unanimously carried, on Application No. 2000-54, Nester is denied as untimely filed.**

Request for final action on the values for **Application No. 1999-6, Virzi**, (continued from the November 17, 2000). Applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Baron and unanimously carried, on Application No. 1999-6, Virzi, date of value April 1, 1998, the full value of the land is fixed at \$7,500.**

Request for **denial of incomplete applications for: P-2000-2 - Wong Asuncion Ranch, LLC; P-2000-3 - Milton & Mary Woken; P-2000-4 - Craig Porter; P-2000-5 - John Samuel; and 2000-44 - Virginia Oil & Land Company.** The Applicants are not present. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Weber and unanimously carried, Application Nos. P-2000-2 - Wong Asuncion Ranch, LLC, P-2000-3 - Milton & Mary Woken, P-2000-4 - Craig Porter, P-2000-5 - John Samuel, and 2000-44 - Virginia Oil & Land Company are denied for non-completion.**

Request for a approval of a **Waiver of Time for Application Nos. 2000-78, Paso Robles Investors, LP and 2000-79, Atascadero Investors, LP**, is presented. The Applicants are not present. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron and unanimously carried, the Board approves the Waiver of Time for Application Nos. 2000-78, Paso Robles Investors, LP and 2000-79, Atascadero Investors, LP, is approved and the Chairperson is instructed to sign same.**

**(MR. KEM WEBER IS NOW ABSENT.)**

Ms. Julie Rodewald, County Clerk-Recorder, presents information on the budget for the Assessment Appeals Board. Board members request that all members be invited to the reorganizational meeting. Ms. Vicki Shelby addresses the proposed changes to the Application form for 2001-02 based on the suggestions by the Board; further indicates there are several changes that they will have to forward to SBE for their approval; addresses changes in the Revenue and Taxation Code regarding training of Board members and what this will entail; indicates we are still waiting for SBE to tell us when this program will be in place.

**This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting.** No action taken.

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

cmc