

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

Friday, August 18, 2000

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. Tom Neve, Alternate, and
Chairperson Harry Yasumoto

ABSENT: Appeals Board Member Mr. Kem Weber

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

Mr. Dick Frank, County Assessor, Mr. Tim Kelley, Mr. Cory Powell, Ms. Linda Trahey, Ms. Kathleen Toscano, and Ms. Lesa Silva, 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. 1999-60, Gerald A. Smith, APN # 083,241,060, for the 1999-2000 Regular Roll, is presented. Mr. Gerald A. Smith is present and sworn. Mr. Kelley describes the property and recommends the Board holds the enrolled value of the land at \$6,632. Mr. Smith presents his case; states he is a retired realtor; discusses the history of the property; an appraisal done in 1998 valued the property at \$4,000; states his average of the Assessor's comparable sales works out to \$3,042. Mr. Kelley presents the Assessor's case (**Assessor's Exhibit A - Comparable Sales**). Mr. Frank states the applicant has not overcome the burden of proof and requests the Assessor's roll value be held. **Thereafter, on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, on Application No. 1999-60, Smith, for the 1999/2000 Regular Roll (date of value 1/1/1999), the full value of the land is fixed at \$4,800.** The Assessor and the Applicant waive Findings of Fact.

Application No. 1999-18, George F. Tise, II, APN # 902,001,001, for the 1998-99 Supplemental Roll and the 1999-2000 Regular Roll, is presented. Mr. George F. Tise, II is present and sworn. Ms. Toscano describes the property and recommends the Board holds the enrolled values as follows: land at \$2,500, improvements at \$2,500, for a total value of \$5,000. Mr. Tise presents his case (**Applicant's Exhibit 1 - Copy of Notice of Hearing, Comparable Sales, Purchase Agreement, Closing Cost Summary Sheet, San Diego County Tax Bill, San Luis Obispo County Tax Bill, Supplemental Notice, Copy of Article by Bruce Williams, Letter to Ms. Shelby, 1999 Audit Report for San Luis Bay Inn, Articles on Timeshares**) and requests the Board value his property at \$2,500. Ms. Silva presents the Assessor's case (**Assessor's Exhibit A - Comparables**). Discussion regarding timeshares and the improvements made to the San Luis Bay Inn occurs. **Thereafter, on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, on Application No. 1999-18, Tise, for the 1998-99 Supplemental Roll (date of value 12/8/1998) and the 1999-2000 Regular Roll (date of value 1/1/1999), the full value of the land is fixed at \$2,500, the full value of improvements is fixed at \$2,500 for a total fixed value of \$5,000.** The Assessor and the Applicant waive Findings of Fact.

Application No. 1998-79, Ogo Apartments of Paso Robles, APN # 009,571,009, request for a second continuance and approval of a Waiver of Time, is presented. The Applicant is not present. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve, and unanimously carried, on Application No. 1998-79, Ogo Apartments of Paso Robles, the Board grants a continuance, approves the Waiver of Time and authorizes the Chairperson to sign the same.

Application No. 1999-11, Linda Williams, APN #049,042,006, 049,042,008, 049,041,009, 049,042,020, and 049,042,025, request for a continuance is presented. The Applicant is not present. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve, and unanimously carried, Application No. 1999-11, Williams, the request for continuance is approved and said hearing is continued to November 17, 2000 and the Clerk is instructed to mail a letter to the Applicant stating that no further continuances will be granted.

Application No. 1999-74, Paso Robles Gardens Associates, APN # 008,011,066, and 008,011,067, request for a second continuance is presented. The Applicant is not present. Thereafter on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, the Board grants a continuance for Application No. 1999-74, Paso Robles Gardens Associates and continues the hearing to November 17, 2000.

Mr. Baron amend his previous motion on Application No. 1998-79, Ogo Apartment of Paso Robles to include continuing the appeal to the November 17, 2000 hearing, with Mr. Neve concurring to this amended motion and said motion is unanimously carried.

Application No. 1999-75, Ogo Apartments of Paso Robles, APN # 009,571,009, request for a second continuance is presented. The Applicant is not present. Thereafter on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, the Board grants a continuance for Application No. 1999-75, Ogo Apartments of Paso Robles and continues the hearing to November 17, 2000.

Application No. 1999-101, Ruby S. Rieta, APN # 084,261,012, is presented. The Applicant is not present. Thereafter, on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, Application No. 1999-101, is denied for non-appearance.

The minutes from the March 1, 2, 3, 10, 13, 16, and 17, May 19, and July 17, 2000 hearings are presented for approval. Chairperson Yasumoto continues the approval of the minutes until the Tosco Findings of Fact are presented for approval.

Findings of Fact for Application Nos. 1997-54, 1998-10 & 1998-86, Tosco Corporation is presented. Mr. Jensen states that the Findings of Fact have not been completed, presents a letter from Mr. Juhnke detailing the schedule for preparation of the Findings of Fact that they have agreed to and requests the Board continue the approval of the Findings to September 29, 2000. Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, with Mr. Neve abstaining, adoption of the Findings of Fact for Application Nos. 1997-54, 1998-10 & 1998-86, Tosco Corporation are continued to September 29, 2000.

Findings of Fact for Application Nos. 1997-143 and 1998-82, Valencia Investors, is presented. The Applicant is not present. Thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, with Mr. Baron abstaining, motion carries, and the Findings of Fact for Application Nos. 1997-143 and 1998-82, Valencia Investors, are approved as submitted and the Chairperson is authorized to sign the same.

The Clerk presents Application No. 1999-116, Eric S. Fisher, APN # 070,171,014 and 070,174,016, for denial as untimely filed. The Applicant is not present. Mr. Frank discusses that an agreement that has been reached with Mr. Fisher on another appeal, and may have resolved this matter. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve, and unanimously carried, Application No. 1999-116, Fisher, is denied as untimely filed.

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. Mr. Neve requests that alternate board members be paid when attending the reorganizational meeting and that the Clerk please budget for that additional expense. The Clerk states that Ms. Shelby and Ms. Rodewald plan to attend the next hearing when the Board will discuss their calendar, and they would have the opportunity to discuss that at that time. Mr. Frank recommends that the Board only schedule hearings the first six months of the calendar year. **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.

Chairperson

ATTEST:

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

By: Deputy Clerk-Recorder

cmc