

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

Friday, November 5, 1999

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 Kem Weber

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. Barbara Edgington, Mr. Tim Kelly, Ms. Lesa Silva and Ms. Linda Trahey, 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.

Mr. Joe Kelly: discusses the State Board of Equalization Assessment Appeals Manual dated September 1998 requests this manual be adopted into the Policies and Procedures. **No action taken.**

Application Nos. 1992-186, 1992-195, 1993-253, 1994-155, 1995-209, 1996-154, 1997-52, and 1997-98, Wings West Airlines, Inc., APN Nos. 800,006,100, and 800,010,729, are presented. Under the current Rules of Procedure on a continued hearing the applicant is to be notified if the Assessment Appeals Board members that were present at the prior hearing are not available, the applicant has several options about how to proceed with their hearing. The applicant has requested this hearing be continued to March 17, 2000. **Thereafter, on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, Application Nos. 1992-186, 1992-195, 1993-253, 1994-155, 1995-209, 1996-154, 1997-52, and 1997-98, Wings West Airlines, Inc., is continued to March 17, 2000 at 9:00 a.m..**

Application No. 1998-99, American Serengeti, multiple parcels for 1996-97, 1997-98, and 1998-99, are presented. Mr. Kenneth Tab is present and sworn. Both the Applicant and the Assessor stipulate the applications do not have to be read into the record, and the values listed on **Assessor's Exhibit A** represent both the Applicant's and the Assessor's values for the parcels being appealed. Mr. Kelly, Deputy Assessor, describes the property. There is a discussion regarding the purchase date versus the date the deed was recorded. Mr. Tab presents his case, states this purchase was through a bankruptcy sale, bankruptcy court valued the property at \$500,000 which he believes is the fair market value; discusses problems with getting water and electricity to the parcels. **(Applicant's Exhibit 1 - Order Granting Trustee's Motion for Authorizing the Sale of Real Property Free and Clear of Liens, Applicant's Exhibit 2 - Supplemental Order Re: Trustee's Sale of Real Property, Applicant's Exhibit 3 - Order Vacating Approval of Stipulation between Trustee and San Luis Obispo County Re: Settlement of Amount of Secured Tax Lien Claim, and Applicant's Exhibit 4 - Letter from Gary E. Oros of Coldwell Banker dated October 6, 1999).** **Mr. Rod Hallin, Deputy Assessor, is present and sworn.** Mr. Hallin discusses the operation of the restaurant, and presents the history of the property. A discussion occurs regarding six additional lots that were included in the bankruptcy value. **Mr. Art Bacon, County Tax Collector's office is present and sworn.** Mr. Bacon discusses the agreement through the bankruptcy sale to pay the back taxes and those back taxes have not been paid. **Matter is fully discussed and thereafter on motion of Mr. Neve, seconded by Mr. Baron, and unanimously carried, on Application Nos. 1998-99 and 1999-5, American Seregenti, the Board determines that the test of overcoming the presumption of value as presented by the Assessor has not been meet or overcome, therefore the Roll values are held as presented by the Assessor and as**

presented in Assessor's Exhibit A. The Applicant requests Findings of Fact. The Assessor will prepare a draft of the findings, send copies to Mr. Olpin and the Applicant by December 15, 1999 for approval, and the final findings will be presented to the Board on January 21, 2000.

The minutes from the September 24, 1999 hearing are presented for approval. Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, with Mr. Neve abstaining and Mr. Yasumoto being absent, and the minutes from the September 24, 1999 hearing are approved as presented and the Chairperson is instructed to sign the same.

A Waiver of Time for Application Nos. 1997-54 and 1998-10, Tosco, and a request by the Clerk to set these appeals for hearing on March 1, 2 & 3, 2000 are presented. The Applicant is not present. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, the Waiver of Time for Application Nos. 1997-54 and 1998-10, Tosco is approved, the Chairperson is instructed to sign same; further the Board sets the hearing for March 1, 2, & 3, 2000 at 9:00 a.m..

Application No. 1999-58, Linda S. Caldwell, APN # 910,003,397, is presented for the Board to determine if the application for the 1997-98 and 1998-99 Supplemental Roll Years were timely filed, the application for the 1999-2000 Regular Roll year was timely filed. The Applicant is not present. Thereafter, on motion of Mr. Neve, seconded by Mr. Baron and unanimously carried, Application No. 1999-58, Caldwell, for the 1997-98 and 1998-99 Supplemental Roll Years are denied as untimely filed.

Application No. 1999-95, Robert and Diane Kvalstad, APN #044,573,011, is presented for the Board to determine if the application was timely filed. The Clerk indicates she has received a verbal withdrawal but Mr. Frank would like the Board to formally deny the application since nothing has been received in writing. Thereafter, on motion of Mr. Neve, seconded by Mr. Baron and unanimously carried, Application No. 1999-95, Kvalstad, 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. Weber requests that a copy of the State Board of Equalization Assessment Appeals Board Manual dated September 1998, be copied for **made available to** Mr. Baron, Mr. Neve and the new alternate member Ms. Buttery. **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