

**Friday, February 13, 2015**

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

**PRESENT: Board Members** Monica Chudgar, Kem Weber and Chairperson Douglas Barth

**ABSENT: Board Member** None

Ms. Erica Stuckey, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Chairperson Douglas Barth leads the Pledge of Allegiance.

Mr. Tom Bordonaro, Assessor, and Ms. Barbara Edginton, Mr. Bob Spurgeon, and Ms. Kathleen Toscano, Deputy Assessors, are present and sworn.

1. This is the time set for members of the public to address the Board on other than scheduled matters.

**Chairperson Douglas Barth:** opens the floor for comment without response.

2. Application No. 2013-198, APN 800-000-471, McClatchy Newspapers, Inc./Telegram Tribune, is presented. The Application is for the 2013/14 Regular Roll Year. The Applicant is not present.

**Mr. Bordonaro:** requests a 2<sup>nd</sup> continuance to continue working on a stipulation.

**The Board approves a 2<sup>nd</sup> continuance for Application No. 2013-198, APN 800-000-471, McClatchy Newspapers, Inc./Telegram Tribune, to March 13, 2015.**

**Motion by:** Kem Weber

**Second by:** Monica Chudgar

<b>BOARD MEMBERS</b>	<b>AYES</b>	<b>NOES</b>	<b>ABSTAIN</b>	<b>RECUSE</b>
Barth, Douglas	X			
Chudgar, Monica	X			
Weber, Kem	X			

3. Application Nos. 2013-232, APN 005-242-065 and 2013-233, APN 005-242-066, Prime Outlets at Pismo Beach, LLC, is presented. The Applications are for the 2012/13 Supplemental (Penalty) Assessment. The Applicant, Melanie Brigante, is present and sworn.

Exhibits presented to the Board for consideration: **Assessor’s Exhibit 1 – Property Descriptions, Assessor’s Exhibit 2 – Overview of Applicable Revenue & Taxation Code Sections, Assessor’s Exhibit 3 – Summary, Assessor’s Exhibit 4 – Definitions, and Applicant’s Exhibit A – Proposal to reduce/abate the penalty assessment**

**Application Nos. 2013-232, APN 005-242-065 and 2013-233, APN 005-242-066, Prime Outlets at Pismo**

**Beach, LLC, 2012/13 Supplemental Assessment, the Board finds reasonable cause for the late filing and not willful neglect. Further, the Board abates the penalty on both applications.**

**Motion by:** Kem Weber

**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Chudgar, Monica	x			
Weber, Kem	x			

- Application No. 2014-006, APN 064-044-033, Roy W. Cinowalt, is presented. The Application is for the 2014/15 Regular Roll Year. The Applicant is not present and requests a continuance.

**The Board denies a continuance for Application No. 2014-006, APN 064-044-033, Roy W. Cinowalt, due to request submitted after the 21 day response deadline.**

**Motion by:** Kem Weber

**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Chudgar, Monica	x			
Weber, Kem	x			

- Stipulations for Application Nos. 2012-238, APN 007-801-014, Jon & Elizabetta Peterson, 2012/13 Regular Roll Year; 2014-002, APN 074-445-007, Peter & Irene Shkabara, 2014/15 Regular Roll Year; 2014-013, APN 019-331-012, George W. Tracy, 2014/15 Regular Roll Year; 2014-026, APN 070-112-027, Joshua C. Jacobson, 2014/15 Regular Roll Year; and 2014-033, APN 060-193-026, Cameron B. Rigby, 2014/15 Regular Roll Year, are presented. The Applicants are not present.

**The Board approves the corrected assessed values to be enrolled as stated in the stipulations for Application No. 2012-238, APN 007-801-014, Jon & Elizabetta Peterson, 2012/13 Regular Roll Year; 2014-002, APN 074-445-007, Peter & Irene Shkabara, 2014/15 Regular Roll Year; 2014-013, APN 019-331-012, George W. Tracy, 2014/15 Regular Roll Year; 2014-026, APN 070-112-027, Joshua C. Jacobson, 2014/15 Regular Roll Year; and 2014-033, APN 060-193-026, Cameron B. Rigby, 2014/15 Regular Roll Year, and directs Chairperson to sign same.**

**Motion by:** Monica Chudgar

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Chudgar, Monica	x			
Weber, Kem	x			

6. Application Nos. 2009-012, 2010-034, 2011-030 and 2012-009, APN 800-035-047 and 2010-033, 2011-029, and 2012-008, APN 800-035-048, Bombardier Aerospace Corporation; 2013-075 and 2014-062, APN 808-000-460, 2013-076 and 2014-063, APN 808-000-353, 2013-077 and 2014-064, APN 808-00-298, 2013-078 and 2014-065, APN 808-000-275, 2013-079 and 2014-066, APN 808-000-146, and 2013-080 and 2014-067, APN 800-026-705, Wells Fargo Bank; 2013-085 and 2014-052, APN 800-024-316, 2013-087 and 2014-053, APN 008-134-010, and 2013-088 and 2014-055, APN 800-024-334, Tesoro South Coast Company, LLC; 2013-086 and 2014-054, APN 001-113-011, Tesoro Refining and Marketing Company, LLC; 2013-225, APN 009-565-019, Maria I. Marquez; 2014-007, APN 013-085-002, Daniel G. Macleith, trustee; 2014-032, APN 004-293-058, James N. & Kathleen D. Weiss; 2014-167, APN 026-106-007, Jay R. Melnick, trustee, are presented for withdrawal. The Applicants are not present.

**The Board approves the withdrawal of Application Nos. 2009-012, 2010-034, 2011-030 and 2012-009, APN 800-035-047 and 2010-033, 2011-029, and 2012-008, APN 800-035-048, Bombardier Aerospace Corporation; 2013-075 and 2014-062, APN 808-000-460, 2013-076 and 2014-063, APN 808-000-353, 2013-077 and 2014-064, APN 808-00-298, 2013-078 and 2014-065, APN 808-000-275, 2013-079 and 2014-066, APN 808-000-146, and 2013-080 and 2014-067, APN 800-026-705, Wells Fargo Bank; 2013-085 and 2014-052, APN 800-024-316, 2013-087 and 2014-053, APN 008-134-010, and 2013-088 and 2014-055, APN 800-024-334, Tesoro South Coast Company, LLC; 2013-086 and 2014-054, APN 001-113-011, Tesoro Refining and Marketing Company, LLC; 2013-225, APN 009-565-019, Maria I. Marquez; 2014-007, APN 013-085-002, Daniel G. Macleith, trustee; 2014-032, APN 004-293-058, James N. & Kathleen D. Weiss; 2014-167, APN 026-106-007, Jay R. Melnick, trustee, and directs the Chairperson to sign same.**

**Motion by:** Monica Chudgar

**Second by:** Kem Weber

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	X			
Chudgar, Monica	X			
Weber, Kem	X			

7. Application No. 2013-224, APN 048-131-027, Elizabeth F. Crociani, is presented for denial of non-response. The Applicant is not present.

**The Board denies Application No. 2013-224, APN 048-131-027, Elizabeth F. Crociani, for non-response.**

**Motion by:** Kem Weber

**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	X			
Chudgar, Monica	X			
Weber, Kem	X			

8. Application Nos. 2013-096, APN 052-181-043, HTA-Sierra Vista MOB, LLC; 2013-101, APN 800-035-044 and 2013-102, APN 800-035-043, NetJets Aviation, Inc.; 2013-103, APN 800-035-404 and 2013-104, APN 800-035-405, NetJets International, Inc.; and 2013-105, APN 800-000-261, 2013-106, APN 800-001-425, 2013-107, APN 800-001-793, 2013-108, APN 800-002-150, 2013-109, APN 800-004-588, 2013-110, APN 800-004-772, 2013-111, APN 800-005-029, 2013-112, APN 800-005-092, 2013-113, APN 800-005-382, 2013-114, APN 800-007-009, 2013-115, APN 800-009-052, 2013-116, APN 800-009-053, 2013-117, APN 800-009-054, 2013-118, APN 800-014-799, 2013-119, APN 800-017-139, 2013-120, APN 800-017-140, 2013-121, APN 800-017-141, 2013-122, APN 800-036-353, and 2013-123, APN 800-036-513, Charter Communications, are presented for approval of Waiver of Time. The Applicants are not present.

**The Board approves the Waiver of Time for Application Nos. 2013-096, APN 052-181-043, HTA-Sierra Vista MOB, LLC; 2013-101, APN 800-035-044 and 2013-102, APN 800-035-043, NetJets Aviation, Inc.; 2013-103, APN 800-035-404 and 2013-104, APN 800-035-405, NetJets International, Inc.; and 2013-105, APN 800-000-261, 2013-106, APN 800-001-425, 2013-107, APN 800-001-793, 2013-108, APN 800-002-150, 2013-109, APN 800-004-588, 2013-110, APN 800-004-772, 2013-111, APN 800-005-029, 2013-112, APN 800-005-092, 2013-113, APN 800-005-382, 2013-114, APN 800-007-009, 2013-115, APN 800-009-052, 2013-116, APN 800-009-053, 2013-117, APN 800-009-054, 2013-118, APN 800-014-799, 2013-119, APN 800-017-139, 2013-120, APN 800-017-140, 2013-121, APN 800-017-141, 2013-122, APN 800-036-353, and 2013-123, APN 800-036-513, Charter Communications, and directs Chairperson to sign same.**

**Motion by:** Kem Weber  
**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Chudgar, Monica	x			
Weber, Kem	x			

9. **Review and adoption of the new "Assessment Appeal Application" form.**

**The Board reviews and adopts the new State Board of Equalization Form BOE-305-AH (P1) REV. 08 (01-15) Assessment Appeal Application form.**

**Motion by:** Kem Weber  
**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Chudgar, Monica	x			
Weber, Kem	x			

10. This is the time set for approval of the minutes from January 9, 2015.

**The Board approves the minutes of January 9, 2015 and directs the Chairperson to sign same.**

**Motion by:** Kem Weber

**Second by:** Monica Chudgar

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	X			
Chudgar, Monica	X			
Weber, Kem	X			

- 11. This is the time for Members, Staff and/or Assessor to bring up items for discussion at the next scheduled meeting.

**Chairperson Douglas Barth:** opens the floor for comment 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:**

**TOMMY GONG**, County Clerk-Recorder and Ex-Officio Clerk of the Assessment Appeals Board

By: Amanda King, Deputy Clerk-Recorder