

Friday, January 08, 2016

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** Douglas Barth, and Chairperson Kem Weber

**ABSENT: Board Member** Monica Chudgar

Ms. Nina Negranti, Chief Deputy County Counsel, is present and represents the Assessment Appeals Board.

Chairperson Kem Weber leads the Pledge of Allegiance.

Ms. Charron Sparks, Assistant Assessor, Ms. Lesa Gofourth, Mr. Dave Shipman, 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 Kem Weber:** opens the floor for comment without response.

2. Application No. 2014-126, APN 070-112-029, Steve Haymaker and Holly Corbett, is presented. The Applicant is requesting a continuance after the 21 day response deadline. The Applicant is present and sworn. The Applicant and Assessor agree to have the matter heard before a two member board.

**The Board approves a continuance for Application No. 2014-126, APN 070-112-029, Steve Haymaker and Holly Corbett, to a date set by the Clerk.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

3. Application No. 2014-048, APN 007-780-005, Eltahry Elghandour, is presented. The Application is for the 2014/15 Regular Roll Year. The Applicant is present and sworn. The Applicant and Assessor agree to have the matter heard before a two member board.

Exhibits presented to the Board: **Assessor’s Exhibit 1 – Appraisal, Applicant’s Exhibit A –Comparable Sales, and Applicant’s Exhibit B – Market Evaluation: Comparable Sales.**

**Application No. 2014-048, APN 007-780-005, Eltahry Elghandour, date of value January 1, 2014, the Board enrolls a total Proposition 8 value of \$753,000 with \$335,000 to land and \$418,000 to improvements.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

4. Application No. 2014-098, APN 800-031-253, SMS Resorts, Inc., is presented. This Application is for Penalty Assessment for 2014/15 Regular Roll Year. Mr. Steve Tulcus, CFO for the Applicant, is present and sworn. The Applicant and Assessor agree to have the matter heard before a two member board.

**Mr. Tulcus:** amends the Application to reflect Penalty Assessment only.

Exhibits presented to the Board: **Assessor’s Exhibit 1 – Description/Values/Revenue & Taxation Code Sections on Penalty Assessments and Applicant’s Exhibit A – Copy of Application for Assessment Appeals.**

**Application No. 2014-098, APN 800-031-253, SMS Resorts, Inc., the Board upholds the penalty, under Revenue & Taxation Code §463, due to inability to find a reasonable cause, circumstances beyond the assessee’s control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

**Mr. Tulcus:** waives Findings of Fact.

5. Application Nos. 2014-213, APN 046-062-001, 2014-214, APN 046-062-002, 2014-215, APN 046-062-008, 2014-216, APN 046-062-010, 2014-217, APN 046-062-011, and 2014-218, APN 046-062-012, Ernest F. Dalidio, Jr., trustee, are presented. The Applicant is not present and is requesting a continuance after the 21 day response deadline.

**The Board approves a continuance for Application Nos. 2014-213, APN 046-062-001, 2014-214, APN 046-062-002, 2014-215, APN 046-062-008, 2014-216, APN 046-062-010, 2014-217, APN 046-062-011, and 2014-218, APN 046-062-012, Ernest F. Dalidio, Jr., trustee, to a date set by the Clerk.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

6. Application No. 2014-212, APN 030-512-012, Atascadero Moose Lodge, is presented. The Applicant is requesting a continuance after the 21 day response deadline. The Applicant is not present.

**The Board approves a continuance for Application No. 2014-212, APN 030-512-012, Atascadero Moose Lodge, to a date set by the Clerk.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

7. Application Nos. 2013-268, APN 044-401-057, Virginia and Larry Padgett; 2014-096 and 2015-059, APN 076-231-052, 2014-097 and 2015-060, APN 076-231-056, Sycamore Mineral Springs, LLC; 2014-211, APN 074-382-009, Nancy L. Higbee; 2014-175, APN 091-272-050, David Yates; and 2014-226, APN 050-182-006, Don Bizek, trustee, are presented for withdrawal. The Applicants are not present.

**The Board approves the withdrawal of Application Nos. 2013-268, APN 044-401-057, Virginia and Larry Padgett; 2014-096 and 2015-059, APN 076-231-052, 2014-097 and 2015-060, APN 076-231-056, Sycamore Mineral Springs, LLC; 2014-211, APN 074-382-009, Nancy L. Higbee; 2014-175, APN 091-272-050, David Yates; and 2014-226, APN 050-182-006, Don Bizek, trustee, and directs the Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

8. Application No. 2014-210, APN 064-081-079, John R. Steele, is presented for denial of non-response. The Applicant is not present.

**The Board denies Application No. 2014-210, APN 064-081-079, John R. Steele, for non-response.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

9. Stipulations for Application Nos. 2014-094, APN 001-075-009, 2014/15 Regular Roll Year, 2015-058, APN 001-075-009, 2015/16 Regular Roll Year, 2014-095, APN 001-075-010, 2014/15 Regular Roll Year and 2015-057, APN 001-075-010, 2015/16 Regular Roll Year, John E. and Carole King, are presented. Mr. Steve Tulcus, CFO for the Applicant, is present.

**The Board approves the corrected assessed values to be enrolled as stated in the stipulations for:**

**Application Nos. 2015-058, APN 001-075-009, 2015/16 Regular Roll Year, 2014-095, APN 001-075-010, 2014/15 Regular Roll Year and 2015-057, APN 001-075-010, 2015/16 Regular Roll Year, John E. and Carole King, and directs Chairperson to sign same.**

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

**The Board does not approve the stipulation for Application No. 2014-094, APN 001-075-009, 2014/15 Regular Roll Year, and directs the Assessor to return with a corrected Stipulation clarifying the Penalty Assessment.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

**10.** This is the time set for approval of the minutes from July 20, 2015.

**Clerk:** states the July minutes will continue to be placed on the Board’s agenda until a meeting where the two members of the July meeting are in attendance; tables this matter to next meeting.

**11.** This is the time set for approval of the minutes from December 4, 2015.

**The Board approves the minutes of December 4, 2015 and directs the Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Kem Weber

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

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

**Chairperson Kem Weber:** opens the floor to 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