MINUTES OF A QUARTERLY MEETING OF THE BOARD OF SUPERVISORS, COUNTY OF CALAVERAS, STATE OF CALIFORNIA, SITTING AS THE CALAVERAS COUNTY BOARD OF EQUALIZATION, ON MONDAY, DECEMBER 9, 1996

PRESENT: Thomas Tryon, Chairman; Michael Dell'Orto, Vice-Chairman; Tom Taylor, Merita Callaway and Terri Bailey, Board Members; Spencer Batchelder, County Counsel; Maurice McDonell, Chief Appraiser; Grant Metzger, Jr., Supervising Appraiser; and Mary Jane Giuffra, Supervising Board Clerk

ABSENT: None

Meeting recorded on Cassette(s) 96-54 & 96-54A

1:40 P.M.: Chairman Tryon convened the Board as a Board of Equalization to conduct their quarterly hearings. All persons, including Assessor's staff, were sworn in for testimony.

1. thru 11. VARIOUS APPLICATIONS
The Board reviewed the status of items 1 thru 11, all of which requests for continuance or withdrawal were received.

Motion was made acknowledging the withdrawal of Applications 96/97-1 for Warren W. Wainwright, Inc.; 96/97-14 for Hall Land & Cattle LLC; and 96/97-9 for Norman Leal, c/o Westco; and granting continuances for the following, as requested:
Moved: Taylor Second: Dell'Orto Approval: Unanimous

APPLICATION 96/97-13; APN 48-017-89; Mary Peters (cont'd to June, 1997)
APPLICATION 96/97-2; APN 26-027-49; Bank of America (indefinite continuance)
APPLICATION 96/97-3; APN 58-019-19; Bank of America (indefinite continuance)
APPLICATION 96/97-4; APN 42-029-2; 1st Interstate Bank (indefinite continuance)
APPLICATION 96/97-6; APN 26-019-70; Brookline Associates I (to next hearing)
APPLICATION 96/97-7; APN 26-019-73; Brookline Associates I (to next hearing)
APPLICATION 96/97-5; APN 44-008-59; Calaveras Cement Company (to next hearing)

12. APPLICATIONS 95/96-14, 15, 16; APN's 64-028-11, 64-027-06, E64-027-02-5-1; CALIFORNIA ASBESTOS MONOFILL, INC. (96-54, I, cont'd to Side II and 96-54A)

It was noted that this was a continued hearing from June 24 and September 30, 1996. The applications were originally filed 9-14-95. R.N. McKenzie, agent for California Asbestos Monofill, submitted testimony re: APN 64-027-02 and 64-027-02-1 stating that the Conditional Use Permit does not run with the land and if the land sells, it could be used for purposes other than the current use which is a landfill. He further stated that landfills cannot be assessed in the same manner as usual property. McKenzie then addressed the income

(continued to PAGE 2)

approach. Discussion followed with Joey Toney submitting comments. It was suggested that the Board approve an assessment of $837,153 for Parcels 64-027-

02 and 64-027-02-1. Assessor's staff then presented their testimony and Chief Appraiser McDonell justified the use of cost approach vs income approach then presented Assessor's Exhibits A & B. Board Members then submitted comments. Rebuttal by Joey Toney, Mr. McKenzie and Maurice McDonell followed. Board Member Callaway stated concerns re: monopoly, intangibles and an EIR. Tryon feels that the County should use the income approach method.

Motion was made to continue this matter to December 16, 1996 at 3:30 p.m., as an addendum to the Board of Supervisors agenda.
Moved: Dell'Orto Second: Bailey Approval: Unanimous

11. APPLICATION 96/97-10; EMC MORTGAGE CORP. (96-54A, II)
Motion was made to deny Application 96/97-10; APN 68-035-64032 22; for EMC Mortgage Corp., due to non-appearance of the applicants or their agent.
Moved: Dell'Orto Second: Taylor Approval: Unanimous

ADJOURNMENT
There being no further business, this meeting was adjourned and the Board reconvened in a Board of Supervisors Closed Session.

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CHAIR

ATTEST:

CLERK