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, MARCH 31, 1997

PRESENT: Terri Bailey, Chair; Merita Callaway, Vice-Chair; Lucy Thein, Paul Stein and Tom Tryon, Board Members; Spencer Batchelder, County Counsel; Maurice McDonell, Chief Appraiser; and Mary Jane Giuffra, Supervising Board Clerk

ABSENT: None

Meeting recorded on Cassettes 97-14A, Side II, 97-14B and 97-14C

1:30 P.M.: Chair Bailey 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. MINUTES

Motion was made approving the minutes of Board of Equalization Hearings held on December 9 and 16, 1997.

Moved: Tryon Second: Callaway Approval: Majority
Abstained: Thein and Stein

2. APPLICATIONS 96/97-6 & 7, BROOKLINE ASSOCIATES; APN 26-019-70 & 73

Motion was made approving the applicants request to withdraw Assessment Appeal Applications 96/97-6 & 7.

Moved: Tryon Second Callaway Approval: Unanimous

3. APPLICATION 96/97-5, STANDARD CONCRETE, APN 44-008-59

Chair Bailey announced this application and Jerry Pruitt, representing Calaveras Cement, referenced mining stockpiles which he stated are exempt then presented a previous letters he wrote to Assessor Ratterman and a 9/6/91 letter from the State Board of Equalization to all Assessors re: Mining Property Stockpile Ore and Assessability. Pruitt feels that Calaveras Cement falls into Category #1 but the Assessor's Office feels they are in Category #3. Ted Allured offered further explanation. Mr. McDonell, Chief Appraiser, offered testimony submitting Assessor's Exhibit "A". He then referenced a brochure from the Environmental Protection Agency re: abandoned mines and mining waste. Pruitt then reviewed the information provided by the Assessor's Office stating that the Board has to proceed under Rule 501. APPLICANT'S SUMMATION: Pruitt responded re: non-submittal of reports, etc., to the County, and other issues raised by McDonell. ASSESSOR'S RESPONSE: Assessor Ratterman was present in the audience and responded re: Rule 469 stating that he never assumed this to be a mining operation - that it is clearly tailings and waste - a quarry operation. Board comments followed.

(continued to PAGE 2)

Motion was made supporting the Assessor's determination that this property is assessable and approving the assessed valuations as presented.
Moved: Callaway Second: Approval: Majority
NOES: Tryon and Stein

4. APPLICATION 96/97-8, SANIFILL, INC., APN 64-027-02-1
Motion was made approving the applicant's request for withdrawal of this Assessment Appeal Application.
Moved: Thein Second: Callaway Approval: Unanimous

5. APPLICATIONS 96/97-15 & 16, JON ELLIS, APN's 32-024-14 & 31
Supervisor Tryon spoke of the issue of timeliness in the filing of these Assessment Appeals and Assessor Ratterman referenced County Counsel's memo of March 18, 1997. Callaway had questions regarding the fact that the appeal on Parcel #31 was not filed within the required 4 year period stating that this needs to be kept separate from the other issues on Parcel #14. It was stated that Parcel #31 was not involved in the Court Case. Jon Ellis, applicant, responded indicating that based on a letter from the Assessor, he feels the property was reassessed on December 4, 1996 and that a new 4 year application period began at that time under Rule 305. He stated that the Assessor did not give him a refund but a new assessment. Discussion followed with Ellis stating that he purchased both parcels at the same time under one total sum of money. Janis Elliott, Deputy County Counsel, disagreed with statements made by Ellis. Assessor Ratterman then responded to several of Ellis' statements and Ms. Elliott's clarifications. Ratterman stated that he is not opposed to doing an assessment on the whole package, Parcels 14 & 31, and that it could be done as a "unit appraisal", but that Ellis can only file for the current year between July 1 and September 15. He cannot go back to prior years. Getting back to the timeliness issue, Tryon feels that the assessment could not have been made until completion of litigation and that the starting date should be July '96, when the Court ruled. Callaway has the same concerns but feels that only Parcel 14 was involved. Stein referenced the "refund" and stated that he would support hearing the entire appeal, Parcels 14 & 31. Thein supported County Counsel Elliott's recommendations/position re: R & T Code and feels the Board should hear the entire matter. Ratterman indicated that there was no agreement directing that he withhold assessing the property. Deputy County Counsel Elliott submitted closing remarks. Edward Peterson, joint owner of the property, also submitted comments.

Motion was made to continue this matter for three weeks.
Moved: Tryon Second: Callaway Approval: Unanimous

ADJOURNMENT
There being no further business to come before the Calaveras County Board of Equalization this day, the meeting was continued to April 21, 1997.

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ATTEST: CHAIR

CLERK