

**MINUTES OF A CONTINUED BOARD OF EQUALIZATION HEARING,
COUNTY OF CALAVERAS, STATE OF CALIFORNIA,
HELD ON MONDAY, APRIL 21, 1997**

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

ABSENT: None

Meeting recorded on Cassettes 97-17, Side II, and 97-17A

11:30 A.M.: Chair Bailey convened the Board in a continued Board of Equalization Hearing.

APPLICATIONS 96/97-15 & 16, JON ELLIS, APN's 32-024-14 & 31 (97-17, II, 312, continued to 97-17A)

It was announced that this is a continued hearing from 3/31/97. County Counsel proceeded with a review of procedural questions indicating that the issues before the Board at this time are: 1) hear the applications for adjustment of base year value; or, 2) hear a claim for refund. It is his conclusion that the Board has no jurisdiction at this time to proceed with #1 and that they have no jurisdiction as a Board of Equalization to hear a claim for refund. If the claim for refund is filed timely, it can only be heard by the Board of Supervisors. Based on these facts, Counsel recommended that the Assessment Appeal Applications for Jon Ellis be denied at this time. He then clarified the process for filing a claim for refund on past erroneous assessments and stated that he would meet with Ellis and try to reach an agreement.

The hearing was then reopened to allow Ellis to speak. Mr. Ellis referenced 5097, the Refund Rule, then read from a transcript of the court case on the subject property. He spoke of a binding agreement, timeliness of the applications and roll adjustments by the Assessor on December 4, 1996. The hearing was then closed and the matter returned to the Board. Counsel reiterated that this is not the proper time for the Board of Equalization to hear these matters and that the questions to be considered by the Board are as follows: 1) Do we have jurisdiction to hear?; 2) Were the applications filed timely?; and 3) Is the applicant entitled to relief?. Tryon spoke re: "fair equity" and the Board indicated that they would prefer to come back to these issues in a Board of Equalization, not as a Board of Supervisors. Assessor Ratterman stated that he will be prepared to present substantial evidence at the next hearing re: Mr. Ellis' notification of all assessments that were done and that there are some code sections that may preclude refunds to go back to prior years. He agreed with Counsel that the applicant would not be denied any opportunities at that time that he would have now; however, there may be some substantial evidence that may prove otherwise.

(continued to PAGE 2)

BOARD OF EQUALIZATION
APRIL 21, 1997

Ellis was advised that he should file new applications after July 1.

Motion was made to adjourn this meeting and reconsider Mr. Ellis' Assessment Appeals after he files new timely applications on the current year assessments sometime after July 1, 1997.

Moved: Callaway

Second Tryon

Approval: Unanimous

ADJOURNMENT

There being no further business to come before the Calaveras County Board of Equalization this day, the meeting was adjourned until the next quarterly hearings scheduled for June 30, 1997.

ATTEST:

CHAIR

CLERK