

MINUTES OF THE BOARD OF EQUALIZATION, COUNTY OF CALAVERAS
STATE OF CALIFORNIA, HELD ON MONDAY, MARCH 27, 1995

PRESENT: Merita Callaway, Chair; Thomas Tryon, Vice-Chairman; Tom Taylor and
Terri Bailey, Supervisors; Spencer Batchelder, County Counsel;
Maurice McDonell, Chief Appraiser; Randy Metzger, Supervising Appraiser;
and Mary Jane Giuffra, Supervising Board Clerk

ABSENT: None

Meeting recorded on Cassette 95-13A, Side I

1:30 p.m.: Chair Callaway convened the Board in their quarterly Board of
Equalization Hearings.

APPLICATION 94/95-3, AKT DEVELOPMENT CO. (95-13A, I, 1)

The Clerk announced the application indicating that several parcels were
involved then swore in the applicant and Assessor's staff for testimony. The
Assessor's value on the 1992/93 roll was \$809,546 which has been factored
forward by 2% since then. John Strohmaier, who is managing the agricultural
properties for AKT Development, indicated that the applicant's opinion of value
is approximately \$700,000. This involves a total of 2,239.63 ac. Mr.
Strohmaier used the Red House Ranch (minus improvements) as a comparable
indicating that the land value is approximately \$300 per acre which he is
requesting the Board consider for AKT's property.

Assessor's staff reviewed their Exhibit "A" referring to stipulated figures that
were approved by all parties in December 1992 agreeing to the \$809,546 figure.
The applicant is now back asking for a further reduction. The Assessor's
adjusted value per acre is \$335 and they used the Red House Ranch and the Flower
Ranch as comparables. Discussion followed among the Board, staff and the
applicant's agent.

There was no action to overturn the Assessor's values on this property.

APPLICATIONS 94/95-6 THRU 94/95-27, CARRINGTON

Motion was made to continue these applications to the next quarterly Board of
Equalization hearings.

Moved: Taylor Second: Bailey Approval: Unanimous Absent: Dell'Orto

APPLICATION 94/95-28, PEEK

Motion was made to continue these applications to the next quarterly Board of
Equalization hearings.

Moved: Taylor Second: Bailey Approval: Unanimous Absent: Dell'Orto

ADJOURNMENT

There being no further business of the Board of Equalization this day, the
meeting was adjourned and the Board will reconvene in a Regular Board of
Supervisors meeting on Monday, April 3, 1995.

ATTEST:

CHAIR

CLERK