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, JUNE 30, 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; Grant Metzger, Supervising Appraiser; and Mary Jane Giuffra, Supervising Board Clerk

ABSENT: None

Meeting recorded on Cassettes 97-28A and 97-28B

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 March 31 and April 21, 1997.
Moved: Stein Second: Callaway Approval: Unanimous

2. APPLICATION 96/97-13; APN 48-017-89; MARY PETERS

Motion was made approving the applicant's request to withdraw Assessment Appeal Application 96/97-13.
Moved: Tryon Second Callaway Approval: Unanimous

3. APPLICATIONS 97-1-S; 97-2-S; and 97-3-S; APN's 50-037-06; 50-037-16; and 50-037-20; RICHARD AND DORIS BARGER

Chair Bailey announced these applications and Mr. Barger stated that this involves three parcels that were in Ag Preserve status February 6, 1996. It was then clarified that the Ag Preserve went through in 1973 or 1975. He presented a map indicating that the Assessor valued this property (Ag Preserve 244) at $183 per acre and that property to the north (portion of Ag Preserve 98) was valued at $107 per acre. Barger stated that prior to Highway 4 improvements, all these parcels were contiguous and contends that relocation of the highway has decreased the value. He further indicated that water is not available to all the parcels as it was before. It is also his opinion that because of the economy, decrease in beef prices, etc., the values should go down. Barger clarified that the Assessor did lower the values on those parcels which were assessed at $183 per acre; however, the parcels that were at $107 have been increased to $131 per acre. Assessor's staff then clarified the process re: Ag Preserves vs Jarvis Gann, rental fees on properties, cap rates, etc. It was stated that law requires that open market must be compared with restricted values and the lesser value must be applied. After review, the $183 values on the Ag Preserve parcels were lowered to $131. Staff

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further clarified that unrestricted parcels (non-Ag Preserve) can only be reassessed if there is a change in ownership or if there is construction. Ag Preserve property is reviewed annually, as required by law. Staff then presented information on other like Ag Preserves in the area.

Questions/comments by Board Members followed with Tryon recommending that the property be assessed at $107 per acre. Discussion followed re: carrying capacity, formulas, etc. Callaway recommended that she and Tryon meet with the Assessor and the applicant to review the matter further but Tryon disagreed stating that he felt the Assessor did not come up with the correct carrying capacity.

Motion was made to set the values at $107 per acre based on the fact that there has not been a change in the carrying capacity rate.
Moved: Tryon Second: Stein Approval: Majority
NOES: Callaway and Bailey

4 & 5. APPLICATIONS 95/96-6; 95/96-7; 94/95-1-E; ; 94/95-2-E; 94/95-3-E; 94/95-4-E; 94/95-5-E; and 94/95-6-E; APN's 6-3-42-0012 and 6-3-60-0021; KING VIDEOCABLE COMPANY (97-28B, I, 363, and continued to Side II)
Chair Bailey announced these applications and determined that the applicant was not present. Assessor's staff submitted stipulated figures based on the results of a court case and submitted additional information which resulted in these final figures. This is based on non-taxables and intangibles ($250 per subscriber).

Motion was made approving the following stipulations, as submitted:

Application 95/96-6; Corrected Full Cash Value - $1,568,321
Application 95/96-7; Corrected Full Cash Value - $271,354
Application 94/95-1-E; Corrected Full Cash Value - $262,905
Application 94/95-2-E; Corrected Full Cash Value - $257,750
Application 94/95-3-E; Corrected Full Cash Value - $268,163
Application 94/95-4-E; Corrected Full Cash Value - $1,489,694
Application 94/95-5-E; Corrected Full Cash Value - $1,519,488
Application 94/95-6-E; Corrected Full Cash Value - $1,549,878

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 adjourned to the next hearing which is yet to be determined.

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ATTEST: CHAIR

CLERK